

FOOTBALL UNITES RACISM DIVIDES EDUCATIONAL TRUST

England & Wales · Charity number 1149203

Details

Other names FURD

Status Registered

Legal form Charitable company

Company number [08169407](#)

Registered 2012-10-03

Register [View on the Charity Commission register](#)

Contact

Address U Mix
U Mix Building
17 Asline Road
Lowfields
Sheffield

Phone 01142587787

Email enquiries@furd.org

Website <http://www.furd.org>

Activities

Objects: THE OBJECTS OF THE CHARITY ('THE OBJECTS') ARE TO PROMOTE EQUALITY OF OPPORTUNITY AND GOOD RELATIONS BETWEEN PEOPLE OF DIFFERENT RACIAL GROUPS, ESPECIALLY WITHIN THE AREA OF BENEFIT, PARTICULARLY THROUGH THE MEDIUM OF FOOTBALL AND THROUGH OTHER AMATEUR SPORTS AND RECREATIONAL OR LEISURE-TIME ACTIVITIES. THIS WILL BE ACHIEVED BY3.2.1 THE PROMOTION AND DEVELOPMENT OF ANTI-RACIST EDUCATION, IN PARTICULAR OF YOUNG PEOPLE UP TO THE AGE OF 263.2.2 INCREASING THE ACTIVE PARTICIPATION OF ETHNIC MINORITIES WITHIN ALL ASPECTS OF AMATEUR SPORT AND OTHER RECREATIONAL AND LEISURE-TIME ACTIVITIES INTENDED TO IMPROVE THEIR CONDITIONS OF LIFE;3.2.3 SECURING A SAFE ENVIRONMENT FOR PEOPLE FROM ALL COMMUNITIES TO PARTICIPATE IN AMATEUR SPORTS AND OTHER RECREATIONAL AND LEISURE-TIME ACTIVITIES.

Activities: The objects of the charitable company are to promote equality of opportunity and good relations between people of different racial groups, especially within the area of benefit, particularly through the medium of football and other amateur sports, recreational or leisure-time activities. The organisational activities of the FURD Trust are gradually being migrated across to the charitable company.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£408,716	£407,274	-	-
2024-09-30	£402,940	£344,579	-	-
2023-09-30	£369,696	£304,348	-	-
2022-09-30	£277,003	£265,350	-	-
2021-09-30	£390,374	£294,950	-	-
2020-09-30	£316,016	£243,783	-	-

Trustees

Name	Role	Appointed
HOWARD JOHN HOLMES	Chair	2014-08-12
Ayesha Khan		2022-08-18
Derek Bell		2020-01-02
FARHAAN GULFRAZ		2014-08-12
Jhangir Ahmed		2024-10-02
Jonathan Paul Roberts		2019-10-01
Julie Callaghan		2022-11-10
KEVIN PETER TITTERTON		2012-10-02
Maroof Raouf Cllr		2023-02-06
Muetesim Ahmed		2022-08-18
Saudat Adinani		2018-09-17
VICTOR MUJAKACHI		2019-01-28

Accounts

COMPANY REGISTRATION NUMBER: 08169407
CHARITY REGISTRATION NUMBER: 1149203

Football Unites Racism Divides Educational Trust
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2025

ALLEN, WEST AND FOSTER
Chartered Accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2025

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Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	Football Unites Racism Divides Educational Trust
Charity registration number	1149203
Company registration number	08169407
Principal office and registered office	The U-Mix Centre 17 Asline Road Lowfield Sheffield S2 4UJ

The trustees

HJ Holmes - Chair
S Adinani
F Gulfraz
S Brook (Retired 19 November 2024)
J Roberts
KP Titterton - Treasurer
V Mujakachi
D Bell
M Ahmed
J Callaghan
A Hood (Retired 8 July 2025)
A Khan
M Raouf
J Ahmed

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Structure, governance and management

Governing Document

Football Unites, Racism Divides (FURD) is a registered charity governed by its Trust Deed. The Trustees are responsible for the strategic direction, governance and financial oversight of the Charity and for ensuring that its activities further its charitable objectives.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Structure, governance and management *(continued)*

Methods used to recruit and appoint new trustees

Trustees are appointed at the Annual General Meeting for a three-year term. Youth Trustees (aged 18-26) are appointed for a one-year term to ensure the Charity remains youth-informed and responsive to emerging generations.

During the year, the Board undertook a formal skills audit to identify gaps in professional expertise. Recruitment efforts were targeted to strengthen competencies in youth services, safeguarding, finance, facilities management and community development.

All Trustees undergo a formal nomination process and confirm their eligibility under Charity Commission regulations. Trustees declare any conflicts of interest, which are recorded and managed in accordance with the Charity's Conflict of Interest Policy.

The Board reflects the diversity of the communities served and includes individuals with lived experience of migration, racial inequality and social exclusion, alongside professional expertise.

Trustee Induction and Training

New Trustees receive a structured induction programme which includes:

- The governing document
- The Charity Commission's Essential Trustee guidance
- Review of safeguarding and data protection policies
- Financial overview and three-year forecast
- Risk Register review

Ongoing training and governance updates are provided as required.

Risk Management

The Trustees review the major risks which the charity faces on an annual basis and believe that the maintaining of reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Organisational Structure

The Trustees meet quarterly and retain overall responsibility for governance, financial oversight, risk management and safeguarding.

Day-to-day operational management is delegated to the Co-Chief Executive Officers, who reports regularly to the Board on performance, finance, risk and compliance matters.

The Charity manages the U-Mix Centre on behalf of Sheffield City Council. This arrangement requires additional governance oversight in relation to health and safety compliance, facilities management and community access coordination.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Objectives and activities

The Charity's principal objective is to promote racial equality and community cohesion through sport, education and community engagement activities.

Public Benefit Statement

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit in planning and delivering activities.

The Charity's programmes are delivered for the public benefit, with priority given to communities experiencing racial inequality, social exclusion and economic disadvantage. Participation is open and inclusive. Any private benefit is incidental to the achievement of charitable purposes.

Activities Undertaken

The Charity delivers its objectives through:

- Structured football and sports development programmes
- Anti-racist education initiatives
- Health and well-being programmes
- Refugee and asylum seeker integration support
- Employability programmes
- Youth leadership and volunteering pathways
- Management of a community facility (U-Mix Centre)
- Maintenance of a nationally recognised anti-racism archive

While football remains a key engagement tool, the Charity operates as a Community Cohesion Hub, fostering intercultural dialogue and strengthening relationships across diverse communities.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Achievements and performance

The Trustees monitor performance through participation data, feedback from beneficiaries, partnership engagement and financial review.

Community Reach

During the year, approximately 1,500 unique individuals accessed the U-Mix Centre. The Centre provided a safe and neutral venue for youth activities, community meetings, educational sessions and cultural events.

Sports and Engagement Programmes

The Charity delivered 1200 hours of structured football sessions comprising of weekly sessions and holiday programmes. The annual "All Nations" tournament included 9 teams representing 10 nationalities.

Programmes were designed to encourage positive interaction across diverse communities and reduce barriers to participation.

Refugee and Asylum Seeker Support

Approximately 300 individuals navigating the asylum system engaged in tailored sporting and integration activities. Sessions incorporated trauma-informed practice and partnership working with specialist agencies such as Mind. Feedback indicated improved confidence, increased social networks and enhanced sense of belonging among participants.

Youth Development and Volunteering

The Charity engaged 47 volunteers who contributed 50 hours each of service. Volunteers gained experience in coaching, mentoring, youth work and community engagement, supporting the Charity's objective of building long-term leadership capacity.

Employability programme

The FURD Henry Smith Employability programme supported 30 young people between the ages of 16 and 25 years who had been long term NEET(not in education, employment and training and furthest away from the labour market. Clients gained practical skills in areas that suited their career ambitions. This programme also offered personal development through 1-1 support and the opportunity to enter longer term volunteering opportunities at the centre. Clients have also gained employment in various sectors.

Education and Heritage

The FURD Archive houses over 1,000 physical resources documenting anti-racist activism and the contribution of Black footballers to British sporting history. During the year, the archive supported research, educational activities and community engagement.

The Charity's digital platforms recorded 35 interactions, extending educational reach beyond the immediate locality.

Social Inclusion and Warm Space Provision

As a registered Warm and Safe Space, the Charity provided approximately 500 hours of accessible community space during winter months, addressing social isolation and fuel poverty.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Financial review

The management committee has examined the charitable company's requirements for reserves in the light of the main risks to the organisation. It believes that unrestricted funds amounting to approximately 6 months of normal expenditure should be the target for it so that in the event of a significant drop in funding the current activities may be continued. The current level of reserves will hopefully be maintained as time goes by within this target level.

A surplus of £1,442 (2024: £58,361) was obtained for the current financial year. Reserves are now £459,863 (2024: £458,421) of which £324,492 is unrestricted and £135,371 is restricted. Expenditure in the current financial year is £407,274 (2024: £344,579) giving a reserves target of £203,637 to £407,274 (2024: £172,290 to £344,579). Total reserves are above the target range with the available reserves standing at £459,863. Future costs are anticipated to deplete the available reserves during the next financial period.

Principal Funding Sources

Primary funding was received from The National Lottery Community Fund and the Henry Smith Charity. Additional income was generated through grants, donations and facility-related activities. Trustees continue to explore opportunities to diversify income streams and strengthen long-term financial sustainability.

Investment Policy

Liquid funds are held in interest-bearing deposit accounts to maximise return while ensuring immediate accessibility for operational needs. The Charity does not currently hold complex investments.

Reserves Policy

The Trustees have established a reserves policy equivalent to 6-12 months of operating expenditure, at year-end unrestricted reserve equated to 9.6 months of operating expenditure. This level is considered necessary to:

- Manage potential delays in grant payments
- Maintain continuity of staffing and safeguarding provision
- Ensure operational stability in managing the U-Mix Centre

At year-end, unrestricted reserves of £324,492 are designated for:

- Capital improvements and maintenance at the U-Mix Centre
- Bridging funding gaps where fixed-term grants expire
- Strategic sustainability planning
- Trustees review the reserves policy annually.

Principal Risks and Uncertainties

The Trustees maintain a Risk Register which is reviewed quarterly.

Key risks include:

- Funding volatility due to reliance on grant income.
- Safeguarding risk given work with young people and displaced communities.
- Facilities risk associated with management of the U-Mix Centre.
- Dependence on key staff and organisational knowledge retention.
- Reputational risk linked to the Charity's public anti-racism mission.

Mitigation measures include maintaining adequate reserves, robust safeguarding procedures, regular compliance reviews, and staff cross-training and strong governance oversight.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Plans for Future Periods

In the forthcoming year, Trustees will focus on:

- Expanding the volunteer pathway and recruiting 50 new volunteers.
- Secure funding for employability support for NEET young people.
- Increasing participation of women and girls within BAMER communities by 25%.
- Securing multiyear funding to stabilise refugee and displaced persons support.
- Strengthening the Charity's role as a Community Cohesion Hub within Shuffled.
- Enhancing sustainability planning for the U-Mix Centre.

Trustees remain committed to strengthening governance, improving impact measurement and ensuring long-term financial resilience.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records and for safeguarding the assets of the Charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 April 2026 and signed on behalf of the board of trustees by:



KP Titterton - Treasurer
Trustee

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust

Year ended 30 September 2025

I report to the trustees on my examination of the financial statements of Football Unites Racism Divides Educational Trust ('the charity') for the year ended 30 September 2025.

Responsibilities and basis of report

The trustees (who are also the directors of Football Unites Racism Divides Educational Trust for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the account under section 145 of the 2011 act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust *(continued)*

Year ended 30 September 2025

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	18,655	240,657	259,312	248,524
Other trading activities	6	16,588	117,021	133,609	138,300
Investment income	7	15,795	—	15,795	16,116
Total income		<u>51,038</u>	<u>357,678</u>	<u>408,716</u>	<u>402,940</u>
Expenditure					
Expenditure on charitable activities	8,9	21,905	385,369	407,274	344,579
Total expenditure		<u>21,905</u>	<u>385,369</u>	<u>407,274</u>	<u>344,579</u>
Net income and net movement in funds		<u>29,133</u>	<u>(27,691)</u>	<u>1,442</u>	<u>58,361</u>
Reconciliation of funds					
Total funds brought forward		295,359	163,062	458,421	400,060
Total funds carried forward		<u>324,492</u>	<u>135,371</u>	<u>459,863</u>	<u>458,421</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 24 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Position

30 September 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	14	22,174		18,256
Cash at bank and in hand		<u>773,561</u>		<u>686,760</u>
		795,735		705,016
Creditors: amounts falling due within one year	15	<u>335,872</u>		<u>246,595</u>
Net current assets			<u>459,863</u>	<u>458,421</u>
Total assets less current liabilities			<u>459,863</u>	<u>458,421</u>
Net assets			<u>459,863</u>	<u>458,421</u>
Funds of the charity				
Restricted funds			135,371	163,062
Unrestricted funds			<u>324,492</u>	<u>295,359</u>
Total charity funds	18		<u>459,863</u>	<u>458,421</u>

For the year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27 April 2026, and are signed on behalf of the board by:



KP Titterton - Treasurer
Trustee

The notes on pages 11 to 24 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The U-Mix Centre, 17 Asline Road, Lowfield, Sheffield, S2 4UJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

4. Limited by guarantee

The charitable company is a company limited by guarantee, and each of the members has guaranteed the sum of £1 in the event of the charitable company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	5,065	700	5,765
Grants			
Children in Need	—	—	—
Reaching Communities TNLCF YH	—	131,086	131,086
VRU Youth Tgthr Film Project	—	1,821	1,821
Street Games UK - Youth Endowment Fund	—	1,496	1,496
Youth Activities - FURD	10,205	—	10,205
Henry Smith Flex Fund	—	19,467	19,467
Mears Foundation	—	7,500	7,500
Henry Smith Project	—	40,074	40,074
Cohesion Work	—	5,000	5,000
Healthy Holiday Programme	—	2,318	2,318
Music Unites - Youth Music	—	18,776	18,776
Other Grants	3,385	12,419	15,804
	<u>18,655</u>	<u>240,657</u>	<u>259,312</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,757	—	3,757
Grants			
Children in Need	—	20,511	20,511
Reaching Communities TNLCF YH	—	125,677	125,677
VRU Youth Tgthr Film Project	—	12,150	12,150
Street Games UK - Youth Endowment Fund	—	—	—
Youth Activities - FURD	6,852	—	6,852
Henry Smith Flex Fund	—	—	—
Mears Foundation	—	—	—
Henry Smith Project	—	58,891	58,891
Cohesion Work	—	—	—
Healthy Holiday Programme	—	9,051	9,051
Music Unites - Youth Music	—	5,709	5,709
Other Grants	2,040	3,886	5,926
	<u>12,649</u>	<u>235,875</u>	<u>248,524</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Room hire	—	114,567	114,567
Contributions received	16,588	1,784	18,372
Income miscellaneous	—	670	670
Book sales	—	—	—
	<u>16,588</u>	<u>117,021</u>	<u>133,609</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Room hire	—	118,819	118,819
Contributions received	15,357	3,789	19,146
Income miscellaneous	300	—	300
Book sales	35	—	35
	<u>15,692</u>	<u>122,608</u>	<u>138,300</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	15,795	15,795	16,116	16,116

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct costs	21,905	304,738	326,643
Support costs	—	80,631	80,631
	<u>21,905</u>	<u>385,369</u>	<u>407,274</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	6,143	266,845	272,988
Support costs	—	71,591	71,591
	<u>6,143</u>	<u>338,436</u>	<u>344,579</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs	326,643	77,631	404,274	341,829
Governance costs	—	3,000	3,000	2,750
	<u>326,643</u>	<u>80,631</u>	<u>407,274</u>	<u>344,579</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Premises	3,693	3,693	3,741
Finance costs	1,011	1,011	996
Governance costs	3,000	3,000	2,750
Support costs - Other costs	72,927	72,927	64,104
	<u>80,631</u>	<u>80,631</u>	<u>71,591</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,500</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	241,049	224,393
Social security costs	9,371	8,774
Employer contributions to pension plans	11,584	10,076
Other employee benefits	1,557	1,133
	<u>263,561</u>	<u>244,376</u>

The average head count of employees during the year was 20 (2024: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>20</u>	<u>24</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

13. Trustee remuneration and expenses

There was no trustee remuneration in the financial year (2024: Nil). There were also no trustee expenses (2024: Nil).

14. Debtors

	2025	2024
	£	£
Trade debtors	20,086	16,410
Prepayments and accrued income	1,846	1,846
Other debtors	242	—
	<u>22,174</u>	<u>18,256</u>

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	21,063	5,961
Accruals and deferred income	119,809	75,634
Other creditors	195,000	165,000
	<u>335,872</u>	<u>246,595</u>

16. Grants in advance

	2025	2024
	£	£
Amount deferred in year	<u>99,116</u>	<u>57,136</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,584 (2024: £10,076).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2024	Income	Expenditure	Transfers	At 30 Sep 2025
	£	£	£	£	£
General funds	<u>295,359</u>	<u>51,038</u>	<u>(21,905)</u>	<u>—</u>	<u>324,492</u>

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
General funds	<u>250,041</u>	<u>44,457</u>	<u>(6,143)</u>	<u>7,004</u>	<u>295,359</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Oct 2024	Income	Expenditure	Transfers	At 30 Sep 2025
	£	£	£	£	£
Children in Need	—	—	—	—	—
Henry Smith Project	(2,202)	40,074	(37,872)	—	—
U-Mix/MyPlaces/Lowfield Project	139,015	114,567	(142,190)	—	111,392
Healthy Holiday Programme	15,157	2,318	(2,442)	—	15,033
Belonging Group	3,980	—	(1,744)	—	2,236
Shipspace - Just Play	—	—	—	—	—
Mears Foundation	—	7,500	(7,500)	—	—
Sheffield Girl Can	—	—	—	—	—
Reaching Communities	—	—	—	—	—
TNLCF YH	4,506	131,786	(137,326)	—	(1,034)
Together Fund	—	—	—	—	—
Universal Youth Grants	—	4,171	(4,171)	—	—
VRU 2023 Youth Tgthr Film Project	—	—	—	—	—
Music Unites - Youth Music	2,606	18,776	(18,649)	—	2,733
Women FC (FURD)	—	670	(310)	—	360
VRU 2025	—	1,821	(336)	—	1,485
Henry Smith Flex Fund	—	19,467	(18,523)	—	944
SCC LAC Youth Support	—	1,784	(1,109)	—	675
SCC Cohesion Fund	—	—	—	—	—
2025	—	5,000	(5,000)	—	—
Men's Health	—	7,248	(7,248)	—	—
SHC FA Kickstart	—	1,000	(949)	—	51
Street Games UK - Youth	—	—	—	—	—
Endowment Fund	—	1,496	—	—	1,496
	<u>163,062</u>	<u>357,678</u>	<u>(385,369)</u>	<u>—</u>	<u>135,371</u>

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
Children in Need	(409)	20,511	(20,102)	—	—
Henry Smith Project	(3,081)	58,891	(58,012)	—	(2,202)
U-Mix/MyPlaces/Lowfield Project	120,000	122,608	(103,593)	—	139,015
Healthy Holiday Programme	13,258	9,051	(7,152)	—	15,157
Belonging Group	5,098	1,142	(2,260)	—	3,980

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

18. Analysis of charitable funds *(continued)*

Shipspace - Just Play	9	—	—	(9)	—
Mears Foundation	420	—	—	(420)	—
Sheffield Girl Can	1,925	—	—	(1,925)	—
Reaching Communities					
TNLCF YH	3,880	125,677	(125,051)	—	4,506
Together Fund	4,363	—	—	(4,363)	—
Universal Youth Grants	71	2,744	(2,744)	(71)	—
VRU 2023 Youth Tgthr					
Film Project	4,485	12,150	(16,419)	(216)	—
Music Unites - Youth					
Music	—	5,709	(3,103)	—	2,606
Women FC (FURD)	—	—	—	—	—
VRU 2025	—	—	—	—	—
Henry Smith Flex Fund	—	—	—	—	—
SCC LAC Youth Support	—	—	—	—	—
SCC Cohesion Fund					
2025	—	—	—	—	—
Men's Health	—	—	—	—	—
SHC FA Kickstart	—	—	—	—	—
Street Games UK - Youth					
Endowment Fund	—	—	—	—	—
	<u>150,019</u>	<u>358,483</u>	<u>(338,436)</u>	<u>(7,004)</u>	<u>163,062</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	331,920	463,815	795,735
Creditors less than 1 year	(7,428)	(328,444)	(335,872)
Net assets	<u>324,492</u>	<u>135,371</u>	<u>459,863</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	302,667	402,349	705,016
Creditors less than 1 year	(7,308)	(239,287)	(246,595)
Net assets	<u>295,359</u>	<u>163,062</u>	<u>458,421</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

19. Analysis of net assets between funds *(continued)*

Purpose of restricted funds

U-MIX Centre

Since opening in 2012, U-Mix Centre has been managed by FURD on Sheffield City Council's behalf. The centre is also FURD's operational base; as well as having a 60m x 40m 3G football pitch - which divides into 3 x 5-a-sides pitches - U-Mix boasts a recording studio, dance studio, fitness gym, IT suite, events/training/activity room, resource & information centre and meeting room. The centre was funded by grants from a government funded 'Myplace' initiative, through the Big Lottery Fund, and the Football Foundation with strong support from Sheffield and Hallamshire County Football Association. In addition to FURD and a number of local/partner organisations delivering free or subsidised activities at the centre, U-Mix facilities are available for both private and community hire.

BBC Children In Need

BBC Children In Need provides funding which enables FURD to deliver football, music and general youth club activities and opportunities, including coaching sessions, tournaments and events, for young people; many of whom come from disadvantaged backgrounds and/or live in deprived areas of Sheffield.

Sheffield Healthy Holidays Activities and Food HAF

'Holiday Activities and Food' (HAF) aims to make sure that children are happy and healthy during school holiday periods. It is particularly aimed at disadvantaged children i.e. those most in need. FURD was, once again, commissioned by Sharrow Community Forum to deliver football and multi-sport sessions for children in the area. The project targeted primary, junior and secondary school aged children who were on means-tested free school meals, the aim being to offer activities during the summer holidays, whilst at the same time supplying a nutritional lunchtime meal.

Music Unites Music Project

Music Unites is an 18-month music project, running to November 2025, funded by Youth Music's Trailblazer Fund. The project targets children and young people up to the age of 25 years - to make, learn and earn in music. Music Unites works with a wide ethnic mix of young people from a range of backgrounds, including; early years, disabled/deaf/neurodivergent, youth justice system and young people facing barriers. Twice-weekly sessions run during school term times and include;

- Learning musical instruments, operating musical software and lyric writing.
- Group and individual (1-2-1) music sessions and workshops.
- Working towards performing at local music events and festivals.

Universal Youth Grant(UYG)

Universal Youth Grant (UYG) is Sheffield City Council allocated funding to support and grow universal youth work throughout the city. UYG is delivered by charitable and/or not-for-profit organisations; either working alone or in partnership with other organisations. FURD collaborated with Sharrow Community Forum and On-board Skate Park to deliver a programme of activities for young people around the local area. The FURD programme consisted of Monday evening generic youth work session running alongside a football session ad-hoc music activity.

Sheffield & Hallamshire County Football Association (SHCFA) 'Kickstarter'

FURD received a grant for £2,000 from Sheffield & Hallamshire County Football Association to be spent between 01/05/25 and 30/04/2026.

The grant is to ensure that FURD has the correct infrastructure in place, including completing all

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

19. Analysis of net assets between funds *(continued)*

required qualifications and training, to be able to facilitate football for women & girls through specific FA programmes (FA Wildcats, FA Squad Girls & FA Just Play). The initial grant of £2000 would be supplemented by an extra £250 on establishment of a FA Just Play session for women, and an extra £500 on establishment of a FA Squad Girls session for 11-15 year olds.

Our FA Wildcats session for 5-11 year old girls is well established. We tried, unsuccessfully on this occasion, to set up a Squad Girls session. I'm currently working towards re-starting our women's walking football sessions next week after a winter break, rebranding them as FA Just Play/Learn to play sessions.

Henry Smith Flex fund

The Phoenix Employability programme is funded by the Henry Smith charity and seeks to work with young people aged 16 to 24 years from BAMER communities who are furthest away from the labour market. FURD received 1 year's funding from the Henry Smith foundation to continue the work needed to support the existing clients and continue to support additional young people with their personal and professional development. This support was delivered 1-1 and co-created plans were developed with each young person to enable them to increase their opportunities for gaining employment, qualifications and or accessing training needed to secure future employment.

Reaching Communities TNLCF YH / U-Mix Belonging Group

The National Lottery Reaching Communities programme has enabled Football Unites Racism Divides (FURD) to deliver the Belonging Hub, a community initiative based at the U-Mix Centre in Sheffield. The project aims to reduce isolation, improve wellbeing, and strengthen community cohesion by bringing together people from diverse backgrounds through inclusive health, wellbeing, and social activities.

Since launching in June 2023, the Hub has created a welcoming space where participants can build friendships, access support, and improve their physical and mental wellbeing. The project has also strengthened partnerships with local organisations, helping connect individuals to volunteering, learning, and wider community opportunities.

Key strength of the Belonging Hub is its strong network of partnerships across Sheffield. FURD works closely with organisations including Sheffield Mind, the Mears Foundation, Sheffield City Council, Sheffield Wednesday and Sheffield United Community Foundation, and local universities and more to ensure participants can access a wide range of support, activities, and opportunities. These partnerships enable a joined-up approach to addressing social isolation, wellbeing, and community integration. By combining community-led engagement with expertise from health services, housing providers, football foundations, and academic partners, the Belonging Hub has created a collaborative model that supports diverse communities and builds trust across sectors. This partnership approach is increasingly being recognised as a local model for community cohesion, demonstrating how community organisations and institutions can work together to strengthen relationships, improve wellbeing, and create inclusive spaces where people feel they belong.

Below is the outcome of the programme:

- 94% of participants said the programme benefited them
- 90% reported improvements in mental health
- 94% reported improved physical health
- 86% felt satisfied with the friendships and support developed
- 75% accessed healthy eating and wellbeing support

Universal Youth Grant

Sheffield City Council allocated funding to support and grow universal youth work throughout the city;

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

19. Analysis of net assets between funds *(continued)*

delivered by charitable and not for profit organisations, either working alone or in partnership with other organisations. FURD collaborated with Sharrow Community Forum and On-board SkatePark to deliver a 9-month programme of activities for young people around the local area. The FURD programme consisted of Monday evening generic youth work and/or music sessions.

Mears Foundation

The partnership between FURD and the Mears Foundation has played an important role in strengthening community engagement through the Belonging Group at the Belonging Hub in Sheffield. Over the last three years, Mears Foundation funding has enabled FURD to expand activities especially to people seeking sanctuary.

During the project period 2024-25, the Belonging Group registered 38 new participants, demonstrating continued demand for safe and inclusive community spaces.

Regular activities have maintained strong engagement, with 150 participants attending two days in week. Additional wellbeing activities supported by the partnership included 15 boxing sessions and 15 mental wellbeing sessions delivered with partners such as Sheffield Mind, helping participants improve both physical and emotional health.

The partnership has also supported community events that bring diverse groups together. In July 2025, a community football tournament engaged 120 participants, and FURD's All Nations Football Tournament August 2025 brought together 12 teams and over 120 players from across Sheffield and South Yorkshire.

Overall, the funding and partnership with the Mears Foundation has helped FURD strengthen the Belonging group where sport, health, and social connection come together to reduce isolation and foster stronger, more cohesive communities across Sheffield.

SCC Men's Emotional Health and well being

FURD's health and wellbeing programme is an initiative centred around providing community-based sports and wellbeing activities, as vehicles for social inclusion, to help to prevent social isolation, raise awareness, improve mental and physical health, establish partnership work and facilitate normality for those beyond the margins of the mainstream. FURD provides holistic support to those most in need.

Physical activity is proven to help maintain and improve both physical and mental wellbeing. When delivered in the right way, it can help build strong social links, creating priceless support networks. It is in these settings that men really open up. There is a growing evidence base showing how sports can help newly arrived individuals to integrate within established communities and ease loneliness (Nunn et al. 2022; Blachnicka-Ciacek and Trabka 2022). In 2019, Unicef undertook a global literature review on Sports for Development and found that sport can be a positive factor in four key areas of children's lives: Education, Social Inclusion, Child Protection, and Empowerment. These insights are also reflected in FURD's own Big Lottery-funded research project (Stone and FURD 2013) which establishes that football facilitates a sense of belonging at the intersection of personal identity, community interactions and expression of culture.

The FURD Active Minds project operates from the U-Mix centre 17 Asline Road S2 4UJ, two days a week. We provide holistic support to our clients.

Mental health support is provided by our health and wellbeing support worker, who is experienced in supporting vulnerable adults who have poor mental health.

Employability support, FURD's employability worker is on hand to provide support to our clients who wish to take up volunteering, employment or access education training courses.

Access to free food from FareShare, we receive weekly donations from FareShare that we then distribute to our clients in addition to the lunch that is provided.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

19. Analysis of net assets between funds *(continued)*

Every Wednesday from 10.30am, the Active Minds session is delivered in partnership with Sheffield Mind. They provide two support workers that come to the centre. Our clients can access 1-2-1 support through Sheffield Mind and if needed referrals are made. They have developed relationships with us by creating a safe space for people to come together, to talk about mental health whilst accessing physical fitness and sport sessions on a weekly basis.

We also deliver a session on Mondays due to the high number of participants and need.

Please see the following link to a short film that was produced by a group of our service users. It gives a great insight to how our project benefits the participants.

https://drive.google.com/file/d/1ta9K526-B9ZeguWmj6_WN0TqxZ6EMTgV/view?usp=sharing.

Through our strong network of partners, we are fortunate to receive donations of sports equipment and clothes from Kitlocker. At a recent Football Tournament, we were fortunate to have one of our partner agencies take some video footage throughout the day. <https://m.youtube.com/watch?v=hn5qKDFhOyw>.

Football sessions - We engage up to 70 men on a weekly basis through football. Our clients come from a wide range of ethnic backgrounds including Nigeria, Eritrea, Sudan, Afghanistan, El Salvadore, Gambia, Burundi, Syria, Somalia, Iran, Afghanistan and white British. The age range varies from 16 to 80 plus. The sessions are so well attended that we have to turn people away as we do not have the capacity to work with all of them.

Social clubs - Operating alongside our sports and exercise sessions, allowing people to attend without the pressure of participating in something they may not want to do. Through this, we have shown that over time, people tend to give something new a try. It is a great alternative where people can try less physically demanding activities like Walking Football, we have between 20-30 people attending each week. During these sessions, our clients can participate in a game of chess, table tennis and pool, and for the more adventurous PlayStation. Some people just want to come along for a hot drink and a chat. We refer to chess as a perfect example of men supporting men. We have a volunteer who is an expert chess player. He came to the UK from Chechnya and was looking for opportunities to volunteer and meet new people. He now attends our social clubs and teaches other men how to play chess. This has helped build his confidence whilst doing something that makes him feel good.

Gym and exercise classes - The U-Mix centre has a dance/fitness studio that we use to deliver classes and 1-2-1 sessions for people of all abilities. These sessions are well attended, with up to 20 people per session. We are finding success with men aged 70+ through chair based exercise.

Many of our male participants have indicated, through initial consultations undertaken, that they wish to use social and physical activity to help manage their mental wellbeing.

Our current offer is as follows;

Mondays

11am to 1pm

Social Club, Breakfast, Football, gym and exercise, Mental Health Support

Wednesdays

10.00am to 12.00pm

Social, Breakfast and football, Mental Health Support provided by Sheffield Mind

Our programme has recently been nominated for the 'Street Games Sport for Development Award' which is a fantastic honour and achievement.

<https://www.instagram.com/p/DE2q5s9iLHM/?igsh=NnZ5NjhsN3hwajl0>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

19. Analysis of net assets between funds *(continued)*

SG UK - Youth Endowment Fund

We received funding from the Youth Endowment fund to participate in a randomised multi-site trial to evaluate a sports-based intervention aiming to enhance positive outcomes for children and young people in the context of youth offending. This project aims to contribute to the limited evidence base on the impact of sports programmes on youth offending.

Project Aims

The primary aim of this project is to carry out an in-depth research evaluation - via a randomised control trial (RCT), in order to:

- Estimate the impact of participation in voluntary sports programmes on youth offending rates (violent and non-violent offending).
- Estimate the impact of participation in voluntary sports programmes on secondary outcomes, such as those measured by the Strengths and Difficulties tool, mental wellbeing.
- Participation in sport/physical activity, and transferable skills and knowledge, to assess the mechanisms underlying the efficacy of the intervention.

An additional aim of this trial is to contribute to the evidence gap on the value of such positive activities on offending and reoffending for children and young people from Black, Asian, Arab, Gypsy, Irish Traveller, Roma, and from Mixed and multiple ethnic groups.

Violence Reduction Unit (via SYMCA)

The aim of this project is to engage local young people in safe, structured sports, youth and social activities to divert them away from violence, crime and anti-social behaviour by:

- Provide free activities for local young people ensuring finances are not a barrier to participation
- Upskill a team of volunteers aged 16 to 25 years to become community leaders/sports coaches
- Reduce/prevent knife crime
- Reduce violence against women and girls
- Improve wellbeing (Physically & Mentally)
- Raise awareness of the dangers of substance misuse
- Encourage cohesive behaviour between cultures
- Providing free, low cost accessible football and exercise to benefit and improve young people's physical and mental wellbeing
- Raise knife crime awareness
- Raise awareness of substance misuse
- Young people's rights and opportunities - Workshop with South Yorkshire Police
- Fire and road Safety with South Yorkshire Fire and Rescue

We will deliver our programme 47 weeks out of the year. Community Football sessions -
Monday & Wednesday (94 sessions)
4.30pm to 6pm

Youth Club -
Mondays (47 sessions)
6pm to 8pm

Through the youth club sessions, we provide one workshop per quarter where an external agency come in and lead the sessions.

We will also held regular, sessional discussions where staff work with young people and discuss the local community and any issues they are facing. We also use art where young people can take what

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

19. Analysis of net assets between funds *(continued)*

they have learned and create posters and other forms of art to convey the message to the wider community.

Through the above activities, we achieved the following priorities;

- Increase Community Cohesion supporting residents to identify & maximise their assets.
- Created a step change in cultural and social attitudes which contribute to violence.

Through both our football and youth club activities, our staff challenge attitudes that often lead young people to bad behaviour.

SCC LAC Youth Support

In December 2024 FURD was awarded funding by Ministry of Housing, Communities and Local Government through its Community Cohesion and Resilience Programme (CCRP) at Sheffield City Council. Through this grant FURD managed:

1. Consultation with Key Community Organisations- To gather community and organisational perspectives with the aim of reflecting on these diverse perspectives and, where required, better servicing need by implementing changes to both FURD's and SCC's work.
2. Collaborative Dissemination of Findings - We continued to work with partner with organisations to share survey findings widely whilst ensuring community engagement.
3. Informing SCC's Cohesion Strategy - FURD provided SCC with a comprehensive report containing evidence-based recommendations that can support SCC cohesion strategy.

Accounts

COMPANY REGISTRATION NUMBER: 08169407
CHARITY REGISTRATION NUMBER: 1149203

Football Unites Racism Divides Educational Trust
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2024

ALLEN, WEST AND FOSTER
Chartered Accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2024

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Independent examiner's report to the trustees	6 to 7
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Statement of financial position	9
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Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name	Football Unites Racism Divides Educational Trust
Charity registration number	1149203
Company registration number	08169407
Principal office and registered office	The U-Mix Centre 17 Asline Road Lowfield Sheffield S2 4UJ

The trustees

HJ Holmes - Chair
S Adinani
F Gulfraz
S Brook
J Roberts
KP Titterton - Treasurer
V Mujakachi
D Bell
M Ahmed
J Callaghan
A Hood
A Khan
M Raouf
J Ahmed (Appointed 2 October 2023)

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Structure, governance and management

Governing Document

The charitable company is a company limited by guarantee, incorporated on 6 August 2012. It is also a registered charity, registered with the charity commission on 3 October 2012.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2024

Structure, governance and management *(continued)*

Methods used to recruit and appoint new trustees

Every Trustee (other than a Youth Trustee) is appointed for a period of three years at a General Meeting. A Youth Trustee is appointed for a term of one year or until s/he reached the age of 27, whichever is earlier. A Trustee whose term of office is expiring may be re-appointed for a further term provided that a Youth Trustee may only be re-appointed while s/he remains under the age of 27.

In selecting persons to be appointed as Trustees, the Trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the Area of Benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the Objects or the management of the Charity.

A person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the Trustees or be nominated for election by a member of the Charity.

Trustee Induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Trustees.
- The main documents which set out the operational framework for the charity including the Trust Deed.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Trustees are provided with the Charity Commissions guide "the Essential Trustee: What You Need to Know" together with a copy of the Trust Deed and the latest financial statements.

Risk Management

The Trustees review the major risks which the charity faces on an annual basis and believe that the maintaining of reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Organisational Structure

The Trustees meet at regular intervals during the year to manage its affairs.

During the year, the day-to-day management has been the responsibility of the Senior Management Team (SMT), comprising Mehrun Ahmed and Simon Hyacinth as Co-Chief Executive Officers. Day-to-day responsibility for the provision of services rest with the SMT. The SMT is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The SMT has responsibility for the day to day administrative financial operation of the organisation including identifying, obtaining and managing funding income.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2024

Objectives and activities

The objects of the charitable company are to promote equality of opportunity and good relations between people of different racial groups, especially within the area of benefit, particularly through the medium of football and through other amateur sports and recreational or leisure-time activities.

This will be achieved by:

- the promotion and development of anti-racist education, in particular of young people up to the age of 26;
- increasing the active participation of ethnic minorities within all aspects of amateur sport and other recreational and leisure-time activities intended to improve their conditions of life;
- securing a safe environment for people from all communities to participate in amateur sports and other recreational and leisure-time activities.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The organisation has grown steadily over the years and includes employability workers, dedicated team of coaches, youth and project workers and specialist staff. The organisation is run by full-time and part-time staff and volunteers. FURD works closely alongside national organisations such as Kick It Out, as well as European bodies, in particular Football against Racism in Europe (FARE Network); former FURD Director and current Chair of FURD Trustees, Howard Holmes is an active member of the FARE Network.

FURD continues to manage the facilities on behalf of Sheffield City Council who allow FURD to occupy spaces, rent free in exchange for managing the premises on Sheffield City Council's behalf.

FURD remains a local organisation, but with connections on a national and international scale. This community focus is evident in FURD's wider activities - as well as the educational activities, the charity runs a number of youth and anti-crime projects and a social inclusion through sport initiatives.

FURD runs a comprehensive, free or heavily subsidised, coaching programme, and offers support and advice to local teams to equip them to enter organised leagues and tournaments. The charity specialises in delivering initiatives for refugees/ asylum seekers and migrants groups to participate in the wider community, in addition we run an annual All Nations tournament aimed at groups of displaced people living in and around Sheffield.

FURD's website offers a wide range of educational resources online, including biographies of pioneering black footballers, women in football, statistics about diversity in professional football, and an archive of articles and testimonies. The articles deal with questions of gender and religion as well as ethnic minorities, and include academic studies, statements by politicians and policymakers, and statements by professional footballers recounting their own personal experiences.

FURD also runs educational programmes in schools, colleges. The charity also offers help for teachers and youth workers interested in organising their own events. FURD maintains an archive and resources centre which visitors can consult, or request information from. The library contains over 1,000 resources available for public loan, and the catalogue is searchable from the website.

During the period, the trust continued to provide safe access to football activities for BAMER communities. This included involvement in ad-hoc UK football events as well as day to day coaching and education workshops. FURD is a Sheffield City Council registered warm/safe space.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2024

Financial review

The management committee has examined the charitable company's requirements for reserves in the light of the main risks to the organisation. It believes that unrestricted funds amounting to approximately 6 months of normal expenditure should be the target for it so that in the event of a significant drop in funding the current activities may be continued. The current level of reserves will hopefully be maintained as time goes by within this target level.

A surplus of £58,361 (2023: £65,348) was obtained for the current financial year. Reserves are now £458,421 (2023: £400,060) of which £295,359 is unrestricted and £163,062 is restricted. Expenditure in the current financial year is £344,579 (2023: £304,348) giving a reserves target of £172,290 (2023: £152,174). Total reserves are above the target range with the available reserves standing at £458,421. Future costs are anticipated to deplete the available reserves during the next financial period.

Principal Funding Sources

The principal funding sources for the charity are currently as disclosed in note 5 to the financial statements.

Investment Policy

The Trustees have considered the most appropriate policy for investing the funds subject to the overriding requirement of maintaining liquidity of funds. The Trustees are using a bank deposit account to earn interest on funds not immediately required.

Reserves Policy

The Trustees have reviewed the reserves of the charity in line with Charity Commission guidance and have decided a reserves policy of a minimum of 6 months of total expenditure. This included analysing existing funds, considering possible future funding and taking in the expenditure to which the organisation will be committed. In response to the substantial unknown factors, the Trustees considered that sufficient reserves were needed to maintain the organisation's services which could otherwise be interrupted in the event of a delayed decision about grant or service agreement funding. Should it become necessary to wind up the operation of the Trust, the reserves would enable the organisation to meet its obligations to beneficiaries, suppliers, staff (including redundancy payments) and others. The Trust seeks to maintain or attain sufficient unrestricted reserves in the advent of such situations.

Opportunities will be taken to generate sufficient unrestricted reserves and this policy will be reviewed annually.

Future Developments

As an anti-racist charity based in the heart of Sharrow, a multi-cultural inner-city area of Sheffield,

"FURD is deeply embedded within the community, which ensures that we remain focused on tackling the issues that are most important to our local community. We have continual key areas for development, including a focus on reaching out to other marginalised groups with the overall goal of building stronger connected communities and break down barriers based on ignorance and fear."

"We will continue to build our volunteering, social and community cohesion and sport-based programmes, in order to encompass all ages. In addition we will seek to find further funding to support our work with refugees and asylum seekers. We will reach out to communities with offers that have the potential to create a lasting legacy through greater understanding of the diversity of disadvantage and how sport can act as a cohesive tool for bridging across and bonding within communities."

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2024

The U-Mix Centre is now successfully established as a popular local centre which is well used by a diverse mixture of local groups and organisations, we will continue to utilise the Centre's huge potential for bringing diverse groups of people together to interact in positive ways.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 June 2025 and signed on behalf of the board of trustees by:



KP Titterton - Treasurer
Trustee

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust

Year ended 30 September 2024

I report to the trustees on my examination of the financial statements of Football Unites Racism Divides Educational Trust ('the charity') for the year ended 30 September 2024.

Responsibilities and basis of report

The trustees (who are also the directors of Football Unites Racism Divides Educational Trust for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the account under section 145 of the 2011 act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust *(continued)*

Year ended 30 September 2024

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	12,649	235,875	248,524	225,610
Other trading activities	6	15,692	122,608	138,300	135,254
Investment income	7	16,116	—	16,116	8,832
Total income		44,457	358,483	402,940	369,696
Expenditure					
Expenditure on charitable activities	8,9	6,143	338,436	344,579	304,348
Total expenditure		6,143	338,436	344,579	304,348
Net income		38,314	20,047	58,361	65,348
Transfers between funds		7,004	(7,004)	—	—
Net movement in funds		45,318	13,043	58,361	65,348
Reconciliation of funds					
Total funds brought forward		250,041	150,019	400,060	334,712
Total funds carried forward		295,359	163,062	458,421	400,060

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Position

30 September 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	14	18,256		20,284
Cash at bank and in hand		<u>686,760</u>		<u>591,094</u>
		705,016		611,378
Creditors: amounts falling due within one year	15	<u>246,595</u>		<u>211,318</u>
Net current assets			458,421	400,060
Total assets less current liabilities			<u>458,421</u>	<u>400,060</u>
Net assets			<u>458,421</u>	<u>400,060</u>
Funds of the charity				
Restricted funds			163,062	150,019
Unrestricted funds			<u>295,359</u>	<u>250,041</u>
Total charity funds	18		<u>458,421</u>	<u>400,060</u>

For the year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 June 2025, and are signed on behalf of the board by:



KP Titterton - Treasurer
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The U-Mix Centre, 17 Asline Road, Lowfield, Sheffield, S2 4UJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 September 2024

4. Limited by guarantee

The charitable company is a company limited by guarantee, and each of the members has guaranteed the sum of £1 in the event of the charitable company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,757	—	3,757
Grants			
Children in Need	—	20,511	20,511
Garfield Weston Foundation	—	—	—
Reaching Communities TNLCF YH	—	125,677	125,677
VRU 2023 Youth Tgthr Film Project	—	12,150	12,150
Youth Justice Fund - StreetGame	—	—	—
UEFA FARE Workprogramme	—	—	—
Youth Activities - FURD	6,852	—	6,852
Henry Smith Project	—	58,891	58,891
Cohesion Work	—	—	—
Healthy Holiday Programme	—	9,051	9,051
Music Unites - Youth Music	—	5,709	5,709
Other Grants	2,040	3,886	5,926
	<u>12,649</u>	<u>235,875</u>	<u>248,524</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	329	5,250	5,579
Grants			
Children in Need	—	33,551	33,551
Garfield Weston Foundation	—	7,500	7,500
Reaching Communities TNLCF YH	—	43,579	43,579
VRU 2023 Youth Tgthr Film Project	—	7,290	7,290
Youth Justice Fund - StreetGame	—	18,950	18,950
UEFA FARE Workprogramme	17,115	—	17,115
Youth Activities - FURD	—	—	—
Henry Smith Project	—	57,307	57,307
Cohesion Work	—	5,605	5,605
Healthy Holiday Programme	—	9,012	9,012
Music Unites - Youth Music	—	—	—
Other Grants	2,710	17,412	20,122
	<u>20,154</u>	<u>205,456</u>	<u>225,610</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Room hire	–	118,819	118,819
Contributions received	15,357	3,789	19,146
Income miscellaneous	300	–	300
Book sales	35	–	35
	<u>15,692</u>	<u>122,608</u>	<u>138,300</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room hire	–	109,534	109,534
Contributions received	10,007	15,619	25,626
Income miscellaneous	–	–	–
Book sales	94	–	94
	<u>10,101</u>	<u>125,153</u>	<u>135,254</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>16,116</u>	<u>16,116</u>	<u>8,832</u>	<u>8,832</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	6,143	266,845	272,988
Support costs	–	71,591	71,591
	<u>6,143</u>	<u>338,436</u>	<u>344,579</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	967	232,734	233,701
Support costs	–	70,647	70,647
	<u>967</u>	<u>303,381</u>	<u>304,348</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 September 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Direct costs	272,988	68,841	341,829	301,848
Governance costs	–	2,750	2,750	2,500
	<u>272,988</u>	<u>71,591</u>	<u>344,579</u>	<u>304,348</u>

10. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Premises	3,741	3,741	4,006
Finance costs	996	996	1,190
Governance costs	2,750	2,750	2,500
Support costs - Other costs	64,104	64,104	62,951
	<u>71,591</u>	<u>71,591</u>	<u>70,647</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,500</u>	<u>2,500</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	224,393	196,150
Social security costs	8,774	5,578
Employer contributions to pension plans	10,076	8,042
Other employee benefits	1,133	1,470
	<u>244,376</u>	<u>211,240</u>

The average head count of employees during the year was 24 (2023: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>24</u>	<u>19</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

13. Trustee remuneration and expenses

There was no trustee remuneration in the financial year (2023: Nil). There were also no trustee expenses (2023: Nil).

14. Debtors

	2024	2023
	£	£
Trade debtors	16,410	18,190
Prepayments and accrued income	1,846	1,894
Other debtors	—	200
	<u>18,256</u>	<u>20,284</u>

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,961	9,117
Accruals and deferred income	75,634	67,058
Other creditors	165,000	135,143
	<u>246,595</u>	<u>211,318</u>

16. Grants in advance

	2024	2023
	£	£
Amount deferred in year	<u>57,136</u>	<u>50,562</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,076 (2023: £8,042).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
General funds	<u>250,041</u>	<u>44,457</u>	<u>(6,143)</u>	<u>7,004</u>	<u>295,359</u>

	At 1 Oct 2022	Income	Expenditure	Transfers	At 30 Sep 2023
	£	£	£	£	£
General funds	<u>234,537</u>	<u>39,087</u>	<u>(967)</u>	<u>(22,616)</u>	<u>250,041</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 September 2024

18. Analysis of charitable funds (continued)

Restricted funds

	At 1 Oct 2023	Income	Expenditure	Transfers	At 30 Sep 2024
	£	£	£	£	£
Children in Need	(409)	20,511	(20,102)	—	—
Henry Smith Project	(3,081)	58,891	(58,012)	—	(2,202)
U-Mix/MyPlaces/Lowfield Project	120,000	122,608	(103,593)	—	139,015
Healthy Holiday Programme	13,258	9,051	(7,152)	—	15,157
Belonging Group	5,098	1,142	(2,260)	—	3,980
Cohesion Work	—	—	—	—	—
Shipshape - Just Play	9	—	—	(9)	—
Mears Foundation - IT Fund	420	—	—	(420)	—
Sheffield Girl Can	1,925	—	—	(1,925)	—
Garfield Weston Foundation	—	—	—	—	—
Reaching Communities	—	—	—	—	—
TNLCF YH	3,880	125,677	(125,051)	—	4,506
SCC Grant for Cooker	—	—	—	—	—
Together Fund	4,363	—	—	(4,363)	—
Universal Youth Grants	71	2,744	(2,744)	(71)	—
VRU 2023 Youth Tgthr Film Project	4,485	12,150	(16,419)	(216)	—
Youth Justice Fund - StreetGame	—	—	—	—	—
Music Unites - Youth Music	—	5,709	(3,103)	—	2,606
	<u>150,019</u>	<u>358,483</u>	<u>(338,436)</u>	<u>(7,004)</u>	<u>163,062</u>

	At 1 Oct 2022	Income	Expenditure	Transfers	At 30 Sep 2023
	£	£	£	£	£
Children in Need	(245)	33,551	(33,715)	—	(409)
Henry Smith Project	—	57,307	(60,388)	—	(3,081)
U-Mix/MyPlaces/Lowfield Project	90,000	125,153	(115,684)	20,531	120,000
Healthy Holiday Programme	8,701	9,012	(4,455)	—	13,258
Belonging Group	1,420	11,157	(7,479)	—	5,098
Cohesion Work	(843)	5,605	(7,327)	2,565	—
Shipshape - Just Play	9	—	—	—	9
Mears Foundation - IT Fund	420	—	—	—	420
Sheffield Girl Can	713	1,238	(26)	—	1,925
Garfield Weston Foundation	—	7,500	(7,821)	321	—

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

18. Analysis of charitable funds *(continued)*

Reaching Communities					
TNLCF YH	–	43,579	(39,700)	1	3,880
SCC Grant for Cooker	–	3,850	(4,154)	304	–
Together Fund	–	4,917	(554)	–	4,363
Universal Youth Grants	–	1,500	(1,429)	–	71
VRU 2023 Youth Tgthr					
Film Project	–	7,290	(2,805)	–	4,485
Youth Justice Fund -					
StreetGame	–	18,950	(17,844)	(1,106)	–
Music Unites - Youth					
Music	–	–	–	–	–
	<u>100,175</u>	<u>330,609</u>	<u>(303,381)</u>	<u>22,616</u>	<u>150,019</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	302,667	402,349	705,016
Creditors less than 1 year	(7,308)	(239,287)	(246,595)
Net assets	<u>295,359</u>	<u>163,062</u>	<u>458,421</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	257,347	354,031	611,378
Creditors less than 1 year	(7,306)	(204,012)	(211,318)
Net assets	<u>250,041</u>	<u>150,019</u>	<u>400,060</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

19. Analysis of net assets between funds *(continued)*

Purpose of restricted funds

U-MIX Centre

U-Mix Centre has been managed by FURD, on Sheffield City Council's behalf, since opening in 2012. It is also FURD's operational base. As well as having a 60m x 40m 3G football pitch which divides into 3 5-a-sides pitches, it boasts a recording studio, dance studio, gym, IT suite, positive activity / function room, resource & information centre and meeting room. The centre was funded by grants from the Football Foundation and a government funded 'Myplace' initiative through the Big Lottery Fund; with strong support from Sheffield and Hallamshire County Football Association. In addition to FURD and a number of local/partner organisations delivering free or subsidised activities at the centre, U-Mix facilities are available for both private and community hire.

Children In Need

Children In Need provides funding to deliver football, music and general youth club activities and opportunities, including coaching sessions, tournaments and events, for young people; many of whom come from disadvantaged backgrounds and/or live in deprived areas of Sheffield.

Comic Books

A series of comic books documenting black players' significant contribution to the professional game, by telling their very interesting stories; beginning with Arthur Wharton, the first black professional footballer, and progressing on to recent greats such as Cyrille Regis.

Henry Smith

The Phoenix Employability programme is funded by the Henry Smith charity and seeks to work with young people aged 16 to 24 years who are furthest away from the labour market.

Sheffield Healthy Holidays Activities and Food HAF

The aim of 'Holiday Activities and Food' is to make sure that children are happy and healthy during the holidays, it is particularly aimed at disadvantaged children i.e. those most in need. FURD were commissioned by Sharrow Community Forum to deliver music and football sessions for children in the area. The project targeted primary, junior and secondary school aged children who were on means-tested free school meals, the aim being to offer activities during the school (summer) holidays of 2021. FURD worked in partnership with a number of local community organisations, to deliver the sessions and supply nutritional lunchtime meals.

Reaching Communities TNLCF YH / U-Mix Belonging Group

Reaching Communities in the Yorkshire and Humber Region, the National Lottery funds the FURD Educational Trust's Belonging HUB. The project's main goal is to decrease isolation and loneliness, enhance mental and physical well-being, and unite individuals from diverse backgrounds. The ultimate objective of the Belonging Hub is to foster community cohesion.

VRU Youth Together Film Project

We were successful in securing funding from the Violence Reduction Unit to work with young people who are at risk of getting involved in criminal behaviour. We worked with 25 young people from the local area. They explored how society influences young people to be violent, looking at world news, economic pressures, poverty, war, violent entertainment (music, movies and games) and peer

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

19. Analysis of net assets between funds *(continued)*

pressures. We employed a trauma specialist to lead workshops with the young people on negotiating personal and community trauma, the importance of sharing emotions and frustrations, and reflecting on personal mental health and wellbeing.

The young people have created a wide range of artistic and expressive content that may be used as resources for future projects, presentations and educational environments. This includes Music, Poetry, Podcast, Short film and Radio Play Drama.

Universal Youth Grant

Sheffield City Council allocated funding to support and grow universal youth work throughout the city; delivered by charitable and not for profit organisations, either working alone or in partnership with other organisations. FURD collaborated with Sharrow Community Forum and On-board SkatePark to deliver a 9-month programme of activities for young people around the local area. The FURD programme consisted of Monday evening generic youth work and/or music sessions.

Music Unites (Music Project)

Music Unites is an 18-month music project funded by Youth Music's Trailblazer Fund. The project targets children and young people up to the age of 25 years to make, learn and earn in music. Work themes include; early years, disabled/deaf/neurodivergent, youth justice system and young people facing barriers. Twice-weekly sessions run - during school term times - from June 2024 to December 2025 and include;

- learning musical instruments, operating musical software and lyric writing.
- group and individual (1-2-1) music sessions and workshops.
- working towards performing at local music events and festivals.

Transfer between funds

During the year £7,004 was transferred from restricted funds to unrestricted funds on conclusion of the performance of the project to which their restriction related.

Accounts

Football Unites Racism Divides Educational Trust
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2023

DRAFT **FINANCIAL**
STATEMENTS

ALLEN, WEST AND FOSTER
Chartered Accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2023

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Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name	Football Unites Racism Divides Educational Trust
Charity registration number	1149203
Company registration number	08169407
Principal office and registered office	The U-Mix Centre 17 Asline Road Lowfield Sheffield S2 4UJ

The trustees

HJ Holmes - Chair	
S Adinani	
F Gulfraz	
S Brook	
J Roberts	
KP Titterton - Treasurer	
V Mujakachi	
D Bell	
M Ahmed	
J Callaghan	(Appointed 10 November 2022)
A Hood	(Appointed 10 November 2022)
A Khan	
M Raouf	(Appointed 6 February 2023)

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Structure, governance and management

Governing Document

The charitable company is a company limited by guarantee, incorporated on 6 August 2012. It is also a registered charity, registered with the charity commission on 3 October 2012.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2023

Structure, governance and management *(continued)*

Methods used to recruit and appoint new trustees

Every Trustee (other than a Youth Trustee) is appointed for a period of three years at a General Meeting. A Youth Trustee is appointed for a term of one year or until s/he reached the age of 27, whichever is earlier. A Trustee whose term of office is expiring may be re-appointed for a further term provided that a Youth Trustee may only be re-appointed while s/he remains under the age of 27.

In selecting persons to be appointed as Trustees, the Trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the Area of Benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the Objects or the management of the Charity.

A person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the Trustees or be nominated for election by a member of the Charity.

Trustee Induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Trustees.
- The main documents which set out the operational framework for the charity including the Trust Deed.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Trustees are provided with the Charity Commissions guide "the Essential Trustee: What You Need to Know" together with a copy of the Trust Deed and the latest financial statements.

Risk Management

The Trustees review the major risks which the charity faces on an annual basis and believe that the maintaining of reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Organisational Structure

The Trustees meet at regular intervals during the year to manage its affairs.

During the year, the day to day management has been the responsibility of the Senior Management Team (SMT), comprising Mehrun Ahmed and Simon Hyacinth as Co-Chief Executive Officers. Day to day responsibility for the provision of services rest with the SMT. The SMT is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The SMT has responsibility for the day to day administrative financial operation of the organisation including identifying, obtaining and managing funding income.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2023

Objectives and activities

The objects of the charitable company are to promote equality of opportunity and good relations between people of different racial groups, especially within the area of benefit, particularly through the medium of football and through other amateur sports and recreational or leisure-time activities.

This will be achieved by:

- the promotion and development of anti-racist education, in particular of young people up to the age of 26;
- increasing the active participation of ethnic minorities within all aspects of amateur sport and other recreational and leisure-time activities intended to improve their conditions of life;
- securing a safe environment for people from all communities to participate in amateur sports and other recreational and leisure-time activities.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The organisation has grown steadily over the years and includes employability workers, dedicated team of coaches, youth and project workers and specialist staff. The organisation is run by full time, part time staff and volunteers. FURD works closely alongside national organisations such as Kick It Out, as well as European bodies, in particular Football against Racism in Europe (FARE Network); former FURD Director and current Chair of FURD Trustees, Howard Holmes is an active member of the FARE Network.

FURD continues to manage the facilities on behalf of Sheffield City Council who allow FURD to occupy spaces, rent free in exchange for managing the premises on Sheffield City Council's behalf.

FURD remains a local organisation, but with connections on a national and international scale. This community focus is evident in FURD's wider activities - as well as the educational activities, the charity runs a number of youth and anti-crime projects and a social inclusion through sport initiatives.

FURD runs a comprehensive, free or heavily subsidised, coaching programme, and offers support and advice to local teams to equip them to enter organised leagues and tournaments. The charity specialises in delivering initiatives for refugees/ asylum seekers and migrants groups to participate in the wider community, in addition we run an annual All Nations tournament aimed at groups of displaced people living in and around Sheffield.

FURD's website offers a wide range of educational resources online, including biographies of pioneering black footballers, women in football, statistics about diversity in professional football, and an archive of articles and testimonies. The articles deal with questions of gender and religion as well as ethnic minorities, and include academic studies, statements by politicians and policymakers, and statements by professional footballers recounting their own personal experiences.

FURD also runs educational programmes in schools, colleges. The charity also offers help for teachers and youth workers interested in organising their own events. FURD maintains an archive and resources centre which visitors can consult, or request information from. The library contains over 1.000 resources available for public loan, and the catalogue is searchable from the website.

During the period, the trust continued to provide safe access to football activities for BAMER communities. This included involvement in ad-hoc UK football events as well as day to day coaching and education workshops. FURD is a Sheffield City Council registered warm/safe space.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2023

Financial review

The management committee has examined the charitable company's requirements for reserves in the light of the main risks to the organisation. It believes that unrestricted funds amounting to approximately 6 months of normal expenditure should be the target for it so that in the event of a significant drop in funding the current activities may be continued. The current level of reserves will hopefully be maintained as time goes by within this target level.

A surplus of £65,348 (2022: £11,653) was obtained for the current financial year. Reserves are now £400,060 (2022: £334,712) of which £250,041 is unrestricted and £150,019 is restricted. Expenditure in the current financial year is £304,348 (2022: £265,350) giving a reserves target of £152,174 (2022: £132,675). Total reserves are above the target range with the available reserves standing at £334,712. Future costs are anticipated to deplete the available reserves during the next financial period.

Principal Funding Sources

The principal funding sources for the charity are currently as disclosed in note 5 to the financial statements.

Investment Policy

The Trustees have considered the most appropriate policy for investing the funds subject to the overriding requirement of maintaining liquidity of funds. The Trustees are using a bank deposit account to earn interest on funds not immediately required.

Reserves Policy

The Trustees have reviewed the reserves of the charity in line with Charity Commission guidance. This included analysing existing funds, considering possible future funding and taking in the expenditure to which the organisation will be committed. In response to the substantial unknown factors, the Trustees considered that sufficient reserves were needed to maintain the organisation's services which could otherwise be interrupted in the event of a delayed decision about grant or service agreement funding. Should it become necessary to wind up the operation of the Trust, the reserves would enable the organisation to meet its obligations to beneficiaries, suppliers, staff (including redundancy payments) and others. The Trust seeks to maintain or attain sufficient unrestricted reserves in the advent of such situations.

Opportunities will be taken to generate sufficient unrestricted reserves and this policy will be reviewed annually.

Future Developments

As an anti-racist charity based in the heart of Sharrow, a multi-cultural inner-city area of Sheffield.

"FURD is deeply embedded within the community, which ensures that we remain focused on tackling the issues that are most important to our local community. We have continual key areas for development, including a focus on reaching out to other marginalised groups with the overall goal of building stronger connected communities and break down barriers based on ignorance and fear."

"We will continue to build our volunteering, social and community cohesion and sport-based programmes, in order to encompass all ages. In addition we will seek to find further funding to support our work with refugees and asylum seekers. We will reach out to communities with offers that have the potential to create a lasting legacy through greater understanding of the diversity of disadvantage and how sport can act as a cohesive tool for bridging across and bonding within communities."

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2023

The U-Mix Centre is now successfully established as a popular local centre which is well used by a diverse mixture of local groups and organisations, we will continue to utilise the Centre's huge potential for bringing diverse groups of people together to interact in positive ways.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 June 2024 and signed on behalf of the board of trustees by:

HJ Holmes - Chair
Trustee

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust

Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Football Unites Racism Divides Educational Trust ('the charity') for the year ended 30 September 2023.

Responsibilities and basis of report

The trustees (who are also the directors of Football Unites Racism Divides Educational Trust for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the account under section 145 of the 2011 act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust *(continued)*

Year ended 30 September 2023

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	20,154	205,456	225,610	150,351
Other trading activities	6	10,101	125,153	135,254	125,405
Investment income	7	8,832	—	8,832	1,247
Total income		<u>39,087</u>	<u>330,609</u>	<u>369,696</u>	<u>277,003</u>
Expenditure					
Expenditure on charitable activities	8,9	967	303,381	304,348	265,350
Total expenditure		<u>967</u>	<u>303,381</u>	<u>304,348</u>	<u>265,350</u>
Net income		<u>38,120</u>	<u>27,228</u>	<u>65,348</u>	<u>11,653</u>
Transfers between funds		(22,616)	22,616	—	—
Net movement in funds		<u>15,504</u>	<u>49,844</u>	<u>65,348</u>	<u>11,653</u>
Reconciliation of funds					
Total funds brought forward		234,537	100,175	334,712	323,059
Total funds carried forward		<u>250,041</u>	<u>150,019</u>	<u>400,060</u>	<u>334,712</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Position

30 September 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	14	20,284		27,429
Cash at bank and in hand		<u>591,094</u>		<u>471,275</u>
		611,378		498,704
Creditors: amounts falling due within one year	15	<u>211,318</u>		<u>163,992</u>
Net current assets			<u>400,060</u>	<u>334,712</u>
Total assets less current liabilities			<u>400,060</u>	<u>334,712</u>
Net assets			<u>400,060</u>	<u>334,712</u>
Funds of the charity				
Restricted funds			150,019	100,175
Unrestricted funds			<u>250,041</u>	<u>234,537</u>
Total charity funds	18		<u>400,060</u>	<u>334,712</u>

For the year ending 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 June 2024, and are signed on behalf of the board by:

HJ Holmes - Chair
Trustee

The notes on pages 10 to 21 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The U-Mix Centre, 17 Asline Road, Lowfield, Sheffield, S2 4UJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

4. Limited by guarantee

The charitable company is a company limited by guarantee, and each of the members has guaranteed the sum of £1 in the event of the charitable company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	329	5,250	5,579
Grants			
Children in Need	—	33,551	33,551
Children in Need - Inspiring Futures	—	—	—
Garfield Weston Foundation	—	7,500	7,500
Reaching Communities TNLCF YH	—	43,579	43,579
VRU 2023 Youth Tgthr Film Project	—	7,290	7,290
Heeley Dev Trust - Health and Wellbeing	—	—	—
Youth Justice Fund - StreetGame	—	18,950	18,950
UEFA FARE Workprogramme	17,115	—	17,115
Sheffield City Council - Womens Euros Exhibition	—	—	—
Building Connections	—	—	—
Henry Smith Project	—	57,307	57,307
Cohesion Work	—	5,605	5,605
VRF SY Police and Crime Commissioner	—	—	—
Healthy Holiday Programme	—	9,012	9,012
Other Grants	2,710	17,412	20,122
	<u>20,154</u>	<u>205,456</u>	<u>225,610</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	839	2,025	2,864

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Children in Need	–	32,567	32,567
Children in Need - Inspiring Futures	–	15,971	15,971
Garfield Weston Foundation	–	–	–
Reaching Communities TNLCF YH	–	–	–
VRU 2023 Youth Tgthr Film Project	–	–	–
Heeley Dev Trust - Health and Wellbeing	2,040	–	2,040
Youth Justice Fund - StreetGame	–	–	–
UEFA FARE Workprogramme	–	–	–
Sheffield City Council - Womens Euros Exhibition	2,778	–	2,778
Building Connections	–	18,400	18,400
Henry Smith Project	–	46,428	46,428
Cohesion Work	–	5,605	5,605
VRF SY Police and Crime Commissioner	–	12,957	12,957
Healthy Holiday Programme	–	4,660	4,660
Other Grants	1,100	4,981	6,081
	<u>6,757</u>	<u>143,594</u>	<u>150,351</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room hire	–	109,534	109,534
Contributions received	10,007	15,619	25,626
Book sales	94	–	94
	<u>10,101</u>	<u>125,153</u>	<u>135,254</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	–	105,132	105,132
Contributions received	941	19,317	20,258
Book sales	15	–	15
	<u>956</u>	<u>124,449</u>	<u>125,405</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>8,832</u>	<u>8,832</u>	<u>1,247</u>	<u>1,247</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	967	232,734	233,701
Support costs	—	70,647	70,647
	<u>967</u>	<u>303,381</u>	<u>304,348</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct costs	6,179	206,595	212,774
Support costs	2,500	50,076	52,576
	<u>8,679</u>	<u>256,671</u>	<u>265,350</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct costs	233,701	68,147	301,848	262,850
Governance costs	—	2,500	2,500	2,500
	<u>233,701</u>	<u>70,647</u>	<u>304,348</u>	<u>265,350</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Premises	4,006	4,006	2,112
Finance costs	1,190	1,190	1,484
Governance costs	2,500	2,500	2,500
Support costs - Other costs	62,951	62,951	46,480
	<u>70,647</u>	<u>70,647</u>	<u>52,576</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,500</u>	<u>2,500</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	196,150	186,351
Social security costs	5,578	5,022
Employer contributions to pension plans	8,042	7,353
Other employee benefits	1,470	1,470
	<u>211,240</u>	<u>200,196</u>

The average head count of employees during the year was 19 (2022: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>19</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

There was no trustee remuneration in the financial year (2022: Nil). There were also no trustee expenses (2022: Nil).

14. Debtors

	2023	2022
	£	£
Trade debtors	18,190	25,317
Prepayments and accrued income	1,894	2,112
Other debtors	200	–
	<u>20,284</u>	<u>27,429</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	9,117	7,846
Accruals and deferred income	67,058	51,146
Other creditors	135,143	105,000
	<u>211,318</u>	<u>163,992</u>

16. Grants in advance

	2023	2022
	£	£
Amount deferred in year	<u>50,562</u>	<u>29,285</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,042 (2022: £7,353).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2022	Income	Expenditure	Transfers	At 30 Sep 2023
	£	£	£	£	£
General funds	<u>234,537</u>	<u>39,087</u>	<u>(967)</u>	<u>(22,616)</u>	<u>250,041</u>

	At 1 Oct 2021	Income	Expenditure	Transfers	At 30 Sep 2022
	£	£	£	£	£
General funds	<u>193,450</u>	<u>8,960</u>	<u>(8,679)</u>	<u>40,806</u>	<u>234,537</u>

Restricted funds

	At 1 Oct 2022	Income	Expenditure	Transfers	At 30 Sep 2023
	£	£	£	£	£
Children in Need	(245)	33,551	(33,715)	—	(409)
Building Connections	—	—	—	—	—
Henry Smith Project	—	57,307	(60,388)	—	(3,081)
U-Mix/MyPlaces/Lowfield Project	90,000	125,153	(115,684)	20,531	120,000
Healthy Holiday Programme	8,701	9,012	(4,455)	—	13,258
Children in Need - Booster Grant	—	—	—	—	—
Children in Need - Inspiring Futures	—	—	—	—	—
Sports England	—	—	—	—	—
Belonging Group	1,420	11,157	(7,479)	—	5,098
Cohesion Work	(843)	5,605	(7,327)	2,565	—
Shipshape - Just Play	9	—	—	—	9
Mears Foundation - IT Fund	420	—	—	—	420
Sheffield Girl Can	713	1,238	(26)	—	1,925
VRF SY Police and Crime Commissioner	—	—	—	—	—
Garfield Weston Foundation	—	7,500	(7,821)	321	—

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

18. Analysis of charitable funds *(continued)*

Reaching Communities					
TNLCF YH	–	43,579	(39,700)	1	3,880
SCC Grant for Cooker	–	3,850	(4,154)	304	–
Together Fund	–	4,917	(554)	–	4,363
Universal Youth Grants	–	1,500	(1,429)	–	71
VRU 2023 Youth Tgthr					
Film Project	–	7,290	(2,805)	–	4,485
Youth Justice Fund -					
StreetGame	–	18,950	(17,844)	(1,106)	–
	<u>100,175</u>	<u>330,609</u>	<u>(303,381)</u>	<u>22,616</u>	<u>150,019</u>

	At 1 Oct 2021	Income	Expenditure	Transfers	At 30 Sep 2022
	£	£	£	£	£
Children in Need	(863)	32,567	(33,331)	1,382	(245)
Building Connections	(11,002)	18,400	(18,056)	10,658	–
Henry Smith Project	11,168	46,428	(45,000)	(12,596)	–
U-Mix/MyPlaces/Lowfield					
Project	80,000	124,449	(133,989)	19,540	<i>90,000</i>
Healthy Holiday					
Programme	5,867	4,660	(1,826)	–	<i>8,701</i>
Children in Need -					
Booster Grant	1,382	–	–	(1,382)	–
Children in Need -					
Inspiring Futures	36,978	15,971	(3,883)	(49,066)	–
Sports England	6,079	–	(729)	(5,350)	–
Belonging Group	–	3,688	(2,268)	–	<i>1,420</i>
Cohesion Work	–	5,605	(6,448)	–	(843)
Shipshape - Just Play	–	216	(207)	–	<i>9</i>
Mears Foundation - IT					
Fund	–	2,090	(1,670)	–	<i>420</i>
Sheffield Girl Can	–	1,012	(299)	–	<i>713</i>
VRF SY Police and Crime					
Commissioner	–	12,957	(8,965)	(3,992)	–
Garfield Weston					
Foundation	–	–	–	–	–
Reaching Communities					
TNLCF YH	–	–	–	–	–
SCC Grant for Cooker	–	–	–	–	–
Together Fund	–	–	–	–	–
Universal Youth Grants	–	–	–	–	–
VRU 2023 Youth Tgthr					
Film Project	–	–	–	–	–
Youth Justice Fund -					
StreetGame	–	–	–	–	–
	<u>129,609</u>	<u>268,043</u>	<u>(256,671)</u>	<u>(40,806)</u>	<u><i>100,175</i></u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	257,347	354,031	611,378
Creditors less than 1 year	(7,306)	(204,012)	(211,318)
Net assets	<u>250,041</u>	<u>150,019</u>	<u>400,060</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	240,959	257,745	498,704
Creditors less than 1 year	(6,422)	(157,570)	(163,992)
Net assets	<u>234,537</u>	<u>100,175</u>	<u>334,712</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

19. Analysis of net assets between funds *(continued)*

Purpose of restricted funds

U-MIX Centre

U-Mix Centre has been managed by FURD, on Sheffield City Council's behalf, since opening in 2012. It is also FURD's operational base. As well as having a 60m x 40m 3G football pitch which divides into 3 5-a-sides pitches, it boasts a recording studio, dance studio, gym, IT suite, positive activity / function room, resource & information centre and meeting room. The centre was funded by grants from the Football Foundation and a government funded 'Myplace' initiative through the Big Lottery Fund; with strong support from Sheffield and Hallamshire County Football Association. In addition to FURD and a number of local/partner organisations delivering free or subsidized activities at the centre, U-Mix facilities are available for both private and community hire.

Children In Need

Children In Need provides funding to deliver football, music and general youth club activities and opportunities, including coaching sessions, tournaments and events, for young people; many of whom come from disadvantaged backgrounds and/or live in deprived areas of Sheffield.

Mears Foundation

Mears Foundation supported FURD's work with refugees and asylum seekers by funding the purchase of 4 laptops for members of the group to use.

Comic Books

A series of comic books documenting black players' significant contribution to the professional game, by telling their very interesting stories; beginning with Arthur Wharton, the first black professional footballer, and progressing on to recent greats such as Cyrille Regis.

Henry Smith

The Phoenix Employability programme is funded by the Henry Smith charity and seeks to work with young people aged 16 to 24 years who are furthest away from the labour market.

Sheffield Healthy Holidays Activities and Food HAF

The aim of 'Holiday Activities and Food' is to make sure that children are happy and healthy during the holidays, it is particularly aimed at disadvantaged children i.e. those most in need. FURD were commissioned by Sharrow Community Forum to deliver music and football sessions for children in the area. The project targeted primary, junior and secondary school aged children who were on means-tested free school meals, the aim being to offer activities during the school (summer) holidays of 2021. FURD worked in partnership with a number of local community organisations, to deliver the sessions and supply nutritional lunchtime meals.

Reaching Communities TNLCF YH / U-Mix Belonging Group

Reaching Communities in the Yorkshire and Humber Region, the National Lottery funds the FURD Educational Trust's Belonging HUB. The project's main goal is to decrease isolation and loneliness, enhance mental and physical well-being, and unite individuals from diverse backgrounds. The ultimate objective of the Belonging Hub is to foster community cohesion.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

19. Analysis of net assets between funds *(continued)*

Youth Justice Fund

The Ministry of Justice funded a sports programme that used sport to enhance positive outcomes for vulnerable young people in the context of youth crime. The funding enabled FURD to carry out targeted work supporting children and young people who were at risk of entering the criminal justice system. The two key goals of the funding were to:

- Support vulnerable young people, aged 10-17, at-risk of involvement in crime, anti-social behaviour and serious violence through involvement in local sporting activities
- Through capacity building, increase the capability of sport sector delivery organisations to work effectively with their local criminal justice partners, including Youth Justice Services, Police and Police Crime Commissioners (PCC)/Violence Reduction Unit (VRU) structures.

Garfield Weston Foundation

The FURD Young Migrants' Centre for Development funded by the Garfield Weston Foundation offered a 12-week programme of learning for people seeking sanctuary. The themes of the programme covered:

- Foundational youth development activities
- Vocational and Educational Growth
- Living Healthy Live

VRU Youth Together Film Project

We were successful in securing funding from the Violence Reduction Unit to work with young people who are at risk of getting involved in criminal behaviour. We worked with 25 young people from the local area. They explored how society influences young people to be violent, looking at world news, economic pressures, poverty, war, violent entertainment (music, movies and games) and peer pressures. We employed a trauma specialist to lead workshops with the young people on negotiating personal and community trauma, the importance of sharing emotions and frustrations, and reflecting on personal mental health and wellbeing.

The young people have created a wide range of artistic and expressive content that may be used as resources for future projects, presentations and educational environments. This includes Music, Poetry, Podcast, Short film and Radio Play Drama.

Shipshape Just Play

Small funding pot from the Football Association to encourage participation in football from BAMER young women.

Sheffield Girl Can

A campaign celebrating active women. The aim being to inspire more women and girls to move more - become more physically active. Working in partnership with a number of local organisations to promote and deliver activities that meet the needs of local communities; in order to encourage more women and girls to enjoy being active no matter what barriers they believe are stopping them.

Cohesion Fund

Funding was received from Sheffield City Council to develop a community cohesion project in the Arbourthorne and Sharrow areas. The aim was to upskill members of the local community to deliver

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

19. Analysis of net assets between funds *(continued)*

community cohesion through youth activities.

Universal Youth Grant

Sheffield City Council allocated funding to support and grow universal youth work throughout the city; delivered by charitable and not for profit organisations, either working alone or in partnership with other organisations. FURD collaborated with Sharrow Community Forum and On-board SkatePark to deliver a 9-month programme of activities for young people around the local area. The FURD programme consisted of Monday evening generic youth work and/or music sessions.

Together Fund

FURD was successful in applying for funding to Sport England Together Fund. Provide sports based sessions per week at the U-MIX Centre utilising our outdoor, floodlit 3G football pitches. These sessions were aimed at engaging with young refugees and asylum seekers aged between 16 and 30 and older BAMER women. The project enabled participants to raise their self-esteem and confidence, improved their health and well-being, make new friends, increased skills in physical sports. The project activities were easily accessible for the local community.

Transfer between funds

During the year £22,616 was transferred to restricted funds from unrestricted funds to ensure no funds were in deficit at the end of the financial year.

Accounts

COMPANY REGISTRATION NUMBER: 08169407

CHARITY REGISTRATION NUMBER: 1149203

Football Unites Racism Divides Educational Trust
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2022

ALLEN, WEST AND FOSTER
Chartered Accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2022

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Independent examiner's report to the trustees	6 to 7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10 to 21

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	Football Unites Racism Divides Educational Trust
Charity registration number	1149203
Company registration number	08169407
Principal office and registered office	The U-Mix Centre 17 Asline Road Lowfield Sheffield S2 4UJ

The trustees

HJ Holmes - Chair	
S Adinani	
F Gulfraz	
LS Sultanti	(Retired 30 September 2022)
S Brook	
J Roberts	
KP Titterton - Treasurer	
V Mujakachi	
D Bell	
M Ahmed	(Appointed 18 August 2022)
J Callaghan	(Appointed 10 November 2022)
A Hood	(Appointed 10 November 2022)
A Ayesha	(Appointed 18 August 2022)

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Structure, governance and management

Governing Document

The charitable company is a company limited by guarantee, incorporated on 6th August 2012. It is also a registered charity, registered with the charity commission on 3rd October 2012.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Structure, governance and management *(continued)*

Methods used to recruit and appoint new trustees

Every Trustee (other than a Youth Trustee) is appointed for a period of three years at a General Meeting. A Youth Trustee is appointed for a term of one year or until s/he reached the age of 27, whichever is earlier. A Trustee whose term of office is expiring may be re-appointed for a further term provided that a Youth Trustee may only be re-appointed while s/he remains under the age of 27.

In selecting persons to be appointed as Trustees, the Trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the Area of Benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the Objects or the management of the Charity.

A person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the Trustees or be nominated for election by a member of the Charity.

Trustee Induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Trustees.
- The main documents which set out the operational framework for the charity including the Trust Deed.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Trustees are provided with the Charity Commissions guide "the Essential Trustee: What You Need to Know" together with a copy of the Trust Deed and the latest financial statements.

Risk Management

The Trustees review the major risks which the charity faces on an annual basis and believe that the maintaining of reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Organisational Structure

The Trustees meet at regular intervals during the year to manage its affairs.

During the year, the day to day management has been the responsibility of the Senior Management Team (SMT), comprising Mehrun Ahmed and Simon Hyacinth as Co-Chief Executive Officers. Day to day responsibility for the provision of services rest with the SMT. The SMT is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The SMT has responsibility for the day to day administrative financial operation of the organisation including identifying, obtaining and managing funding income.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Objectives and activities

The objects of the charitable company are to promote equality of opportunity and good relations between people of different racial groups, especially within the area of benefit, particularly through the medium of football and through other amateur sports and recreational or leisure-time activities.

This will be achieved by:

- the promotion and development of anti-racist education, in particular of young people up to the age of 26;
- increasing the active participation of ethnic minorities within all aspects of amateur sport and other recreational and leisure-time activities intended to improve their conditions of life;
- securing a safe environment for people from all communities to participate in amateur sports and other recreational and leisure-time activities.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The organisation has grown steadily over the years and includes employability workers, dedicated team of coaches, youth and project workers and specialist staff. The organisation is run by full time, part time staff and volunteers. FURD works closely alongside national organisations such as Kick It Out, as well as European bodies, in particular Football against Racism in Europe (FARE Network); former FURD Director and current Chair of FURD Trustees, Howard Holmes is an active member of the FARE Network.

FURD continues to manage the facilities on behalf of Sheffield City Council who allow FURD to occupy spaces, rent free in exchange for managing the premises on Sheffield City Council's behalf.

FURD remains a local organisation, but with connections on a national and international scale. This community focus is evident in FURD's wider activities - as well as the educational activities, the charity runs a number of youth and anti-crime projects and a social inclusion through sport initiatives.

FURD runs a comprehensive, free or heavily subsidised, coaching programme, and offers support and advice to local teams to equip them to enter organised leagues and tournaments. The charity specialises in delivering initiatives for refugees/ asylum seekers and migrants groups to participate in the wider community, in addition we run an annual All Nations tournament aimed at groups of displaced people living in and around Sheffield.

FURD's website offers a wide range of educational resources online, including biographies of pioneering black footballers, women in football, statistics about diversity in professional football, and an archive of articles and testimonies. The articles deal with questions of gender and religion as well as ethnic minorities, and include academic studies, statements by politicians and policymakers, and statements by professional footballers recounting their own personal experiences.

FURD also runs educational programmes in schools, colleges. The charity also offers help for teachers and youth workers interested in organising their own events. FURD maintains an archive and resources centre which visitors can consult, or request information from. The library contains over 1,000 resources available for public loan, and the catalogue is searchable from the website.

During the period, the trust continued to provide safe access to football activities for BAMER communities. This included involvement in ad-hoc UK football events as well as day to day coaching and education workshops;

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Financial review

The management committee has examined the charitable company's requirements for reserves in the light of the main risks to the organisation. It believes that unrestricted funds amounting to approximately 6 months of normal expenditure should be the target for it so that in the event of a significant drop in funding the current activities may be continued. The current level of reserves will hopefully be maintained as time goes by within this target level.

A surplus of £11,653 (2021: £95,424) was obtained for the current financial year. Reserves are now £334,712 (2021: £323,059) of which £234,537 is unrestricted and £100,175 is restricted. Expenditure in the current financial year is £265,350 (2021: £294,950) giving a reserves target of £132,675 (2021: £147,475). Total reserves are above the target range with the available reserves standing at £334,712. Future costs are anticipated to deplete the available reserves during the next financial period.

Principal Funding Sources

The principal funding sources for the charity are currently as disclosed in note 5 to the financial statements.

Investment Policy

The Trustees have considered the most appropriate policy for investing the funds subject to the overriding requirement of maintaining liquidity of funds. The Trustees are using a bank deposit account to earn interest on funds not immediately required.

Reserves Policy

The Trustees have reviewed the reserves of the charity in line with Charity Commission guidance. This included analysing existing funds, considering possible future funding and taking in the expenditure to which the organisation will be committed. In response to the substantial unknown factors, the Trustees considered that sufficient reserves were needed to maintain the organisation's services which could otherwise be interrupted in the event of a delayed decision about grant or service agreement funding. Should it become necessary to wind up the operation of the Trust, the reserves would enable the organisation to meet its obligations to beneficiaries, suppliers, staff (including redundancy payments) and others. The Trust seeks to maintain or attain sufficient unrestricted reserves in the advent of such situations.

Opportunities will be taken to generate sufficient unrestricted reserves and this policy will be reviewed annually.

Future Developments

As an anti-racist charity based in the heart of Sharrow, a multi-cultural inner-city area of Sheffield.

"FURD is deeply embedded within the community, which ensures that we remain focused on tackling the issues that are most important to our local community. We have continual key areas for development, including a focus on reaching out to other marginalised groups with the overall goal of building stronger connected communities and break down barriers based on ignorance and fear."

"We will continue to build our volunteering, social and community cohesion and sport-based programmes, in order to encompass all ages. In addition we will seek to find further funding to support our work with refugees and asylum seekers. We will reach out to communities with offers that have the potential to create a lasting legacy through greater understanding of the diversity of disadvantage and how sport can act as a cohesive tool for bridging across and bonding within communities."

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

The U-Mix Centre is now successfully established as a popular local centre which is well used by a diverse mixture of local groups and organisations, we will continue to utilise the Centre's huge potential for bringing diverse groups of people together to interact in positive ways.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 June 2023 and signed on behalf of the board of trustees by:



HJ Holmes - Chair
Trustee

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Football Unites Racism Divides Educational Trust ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

The trustees (who are also the directors of Football Unites Racism Divides Educational Trust for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the account under section 145 of the 2011 act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust *(continued)*

Year ended 30 September 2022

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

26 June 2023

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	6,757	143,594	150,351	337,956
Other trading activities	6	956	124,449	125,405	52,418
Investment income	7	1,247	—	1,247	—
Total income		8,960	268,043	277,003	390,374
Expenditure					
Expenditure on charitable activities	8,9	8,679	256,671	265,350	294,950
Total expenditure		8,679	256,671	265,350	294,950
Net income		281	11,372	11,653	95,424
Transfers between funds		40,806	(40,806)	—	—
Net movement in funds		41,087	(29,434)	11,653	95,424
Reconciliation of funds					
Total funds brought forward		193,450	129,609	323,059	227,635
Total funds carried forward		234,537	100,175	334,712	323,059

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Current assets			
Debtors	14	27,429	12,554
Cash at bank and in hand		471,275	527,431
		498,704	539,985
Creditors: amounts falling due within one year	15	163,992	216,926
Net current assets		334,712	323,059
Total assets less current liabilities		334,712	323,059
Net assets		334,712	323,059
Funds of the charity			
Restricted funds		100,175	129,609
Unrestricted funds		234,537	193,450
Total charity funds	19	334,712	323,059

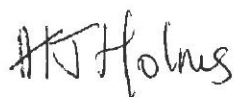
For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 June 2023, and are signed on behalf of the board by:



HJ Holmes - Chair
Trustee

The notes on pages 10 to 21 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The U-Mix Centre, 17 Asline Road, Lowfield, Sheffield, S2 4UJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charitable company is a company limited by guarantee, and each of the members has guaranteed the sum of £1 in the event of the charitable company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	839	2,025	2,864
Grants			
Children in Need	—	32,567	32,567
Children in Need - Booster Grant	—	—	—
Children in Need - Inspiring Futures	—	15,971	15,971
Lloyds Bank Foundation	—	—	—
Sheffield City Council - Covid19 Support	—	—	—
Heeley Dev Trust - Health and Wellbeing	2,040	—	2,040
Sports England	—	—	—
Sheffield City Council - Womens Euros Exhibition	2,778	—	2,778
Building Connections	—	18,400	18,400
Henry Smith Project	—	46,428	46,428
Cohesion Work	—	5,605	5,605
VRF SY Police and Crime Commissioner	—	12,957	12,957
Healthy Holiday Programme	—	4,660	4,660
National Lottery Fund - Covid19 Emergency	—	—	—
Other Grants	1,100	4,981	6,081
Government grant income	—	—	—
	<u>6,757</u>	<u>143,594</u>	<u>150,351</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,572	—	1,572
Grants			
Children in Need	—	27,464	27,464
Children in Need - Booster Grant	—	2,980	2,980
Children in Need - Inspiring Futures	—	47,913	47,913
Lloyds Bank Foundation	—	31,625	31,625
Sheffield City Council - Covid19 Support	—	28,943	28,943
Heeley Dev Trust - Health and Wellbeing	3,570	—	3,570
Sports England	—	7,077	7,077
Sheffield City Council - Womens Euros Exhibition	2,590	—	2,590
Building Connections	—	—	—
Henry Smith Project	—	54,150	54,150
Cohesion Work	—	—	—
VRF SY Police and Crime Commissioner	—	—	—
Healthy Holiday Programme	—	7,264	7,264
National Lottery Fund - Covid19 Emergency	—	46,000	46,000
Other Grants	—	—	—
Government grant income	76,808	—	76,808
	<u>84,540</u>	<u>253,416</u>	<u>337,956</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	—	105,132	105,132
Contributions received	941	19,317	20,258
Book sales	15	—	15
	<u>956</u>	<u>124,449</u>	<u>125,405</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room hire	—	59,828	59,828
Contributions received	282	(8,025)	(7,744)
Book sales	334	—	334
	<u>616</u>	<u>51,803</u>	<u>52,418</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	1,247	<u>1,247</u>	—	<u>—</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Direct costs	6,179	206,595	212,774
Support costs	2,500	50,076	52,576
	<u>8,679</u>	<u>256,671</u>	<u>265,350</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Direct costs	2,767	204,931	207,698
Support costs	2,460	84,793	87,252
	<u>5,227</u>	<u>289,724</u>	<u>294,950</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Direct costs	212,774	50,076	262,850	292,491
Governance costs	—	2,500	2,500	2,459
	<u>212,774</u>	<u>52,576</u>	<u>265,350</u>	<u>294,950</u>

10. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Premises	2,112	2,112	3,190
Finance costs	1,484	1,484	3,112
Governance costs	2,500	2,500	2,460
Support costs - Other costs	46,480	46,480	78,490
	<u>52,576</u>	<u>52,576</u>	<u>87,252</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,500</u>	<u>2,460</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	186,351	185,376
Social security costs	5,022	5,239
Employer contributions to pension plans	7,353	6,968
Other employee benefits	<u>1,470</u>	<u>1,416</u>
	<u>200,196</u>	<u>198,999</u>

The average head count of employees during the year was 21 (2021: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>21</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

There was no trustee remuneration in the financial year (2021: Nil). There were also no trustee expenses (2021: Nil).

14. Debtors

	2022	2021
	£	£
Trade debtors	25,317	12,554
Prepayments and accrued income	<u>2,112</u>	<u>-</u>
	<u>27,429</u>	<u>12,554</u>

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,846	7,637
Accruals and deferred income	51,146	96,757
Other creditors	<u>105,000</u>	<u>112,532</u>
	<u>163,992</u>	<u>216,926</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

16. Grants in advance

	2022 £	2021 £
Amount deferred in year	<u>29,285</u>	<u>80,107</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,353 (2021: £6,968).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>76,808</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2021 £	Income £	Expenditure £	Transfers £	At 30 Sep 2022 £
General funds	<u>193,450</u>	<u>8,960</u>	<u>(8,679)</u>	<u>40,806</u>	<u>234,537</u>

	At 1 Oct 2020 £	Income £	Expenditure £	Transfers £	At 30 Sep 2021 £
General funds	<u>186,300</u>	<u>85,156</u>	<u>(5,227)</u>	<u>(72,779)</u>	<u>193,450</u>

Restricted funds

	At 1 Oct 2021 £	Income £	Expenditure £	Transfers £	At 30 Sep 2022 £
Comic Books	—	—	—	—	—
Children in Need	(863)	32,567	(33,331)	1,382	(245)
Building Connections	(11,002)	18,400	(18,056)	10,658	—
Henry Smith Project	11,168	46,428	(45,000)	(12,596)	—
U-Mix/MyPlaces/Lowfield Project	80,000	124,449	(133,989)	19,540	90,000
U-Mix - Belongings Group	—	—	—	—	—
National Lottery - Covid19 Emergency Project	—	—	—	—	—
Healthy Holiday Programme	5,867	4,660	(1,826)	—	8,701

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

19. Analysis of charitable funds *(continued)*

Children in Need - Booster Grant	1,382	—	—	(1,382)	—
Children in Need - Inspiring Futures	36,978	15,971	(3,883)	(49,066)	—
Lloyds Bank Foundation	—	—	—	—	—
Sheffield City Council - Covid19 Support	—	—	—	—	—
Sports England	6,079	—	(729)	(5,350)	—
Belonging Group	—	3,688	(2,268)	—	1,420
Cohesion Work	—	5,605	(6,448)	—	(843)
Shipshape - Just Play	—	216	(207)	—	9
Mears Foundation - IT Fund	—	2,090	(1,670)	—	420
Sheffield Girl Can	—	1,012	(299)	—	713
VRF SY Police and Crime Commissioner	—	12,957	(8,965)	(3,992)	—
	<u>129,609</u>	<u>268,043</u>	<u>(256,671)</u>	<u>(40,806)</u>	<u>100,175</u>

	At 1 Oct 2020	Income	Expenditure	Transfers	At 30 Sep 2021
	£	£	£	£	£
Comic Books	983	—	(983)	—	—
Children in Need	8,723	27,464	(37,050)	—	(863)
Building Connections	15,140	—	(26,142)	—	(11,002)
Henry Smith Project	11,427	54,150	(54,409)	—	11,168
U-Mix/MyPlaces/Lowfield Project	5,062	51,803	(140,034)	163,169	80,000
U-Mix - Belongings Group	—	—	(2,182)	2,182	—
National Lottery - Covid19 Emergency Project	—	46,000	(13,996)	(32,004)	—
Healthy Holiday Programme	—	7,264	(1,397)	—	5,867
Children in Need - Booster Grant	—	2,980	(1,598)	—	1,382
Children in Need - Inspiring Futures	—	47,913	(10,935)	—	36,978
Lloyds Bank Foundation	—	31,625	—	(31,625)	—
Sheffield City Council - Covid19 Support	—	28,943	—	(28,943)	—
Sports England	—	7,077	(998)	—	6,079
Belonging Group	—	—	—	—	—
Cohesion Work	—	—	—	—	—
Shipshape - Just Play	—	—	—	—	—
Mears Foundation - IT Fund	—	—	—	—	—
Sheffield Girl Can	—	—	—	—	—
VRF SY Police and Crime Commissioner	—	—	—	—	—
	<u>41,335</u>	<u>305,219</u>	<u>(289,724)</u>	<u>72,779</u>	<u>129,609</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	240,959	257,745	498,704
Creditors less than 1 year	(6,422)	(157,570)	(163,992)
Net assets	234,537	100,175	334,712
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	195,910	344,075	539,985
Creditors less than 1 year	(2,460)	(214,466)	(216,926)
Net assets	193,450	129,609	323,059

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

20. Analysis of net assets between funds *(continued)*

Purpose of restricted funds

Children In Need

Children In Need provides funding to deliver football, music and general youth club activities and opportunities, including coaching sessions, tournaments and events, for young people; many of whom come from disadvantaged backgrounds and/or live in deprived areas of Sheffield.

Mears Foundation

Mears Foundation supported FURDs work with refugees and asylum seekers by funding the purchase of 4 laptops for members of the group to use.

Comic Books

A series of comic books documenting black players' significant contribution to the professional game, by telling their very interesting stories; beginning with Arthur Wharton, the first black professional footballer, and progressing on to recent greats such as Cyrille Regis.

Building Connections

Building Connections - is a three year project funded by the National Lottery Community Fund. The aims of the project is to bring together vulnerable adults who are experiencing poor mental health and loneliness.

Henry Smith

The Phoenix Employability programme is funded by the Henry Smith charity and seeks to work with young people aged 16 to 24 years who are furthest away from the labour market.

Sheffield Healthy Holidays Activities and Food HAF

The aim of 'Holiday Activities and Food' is to make sure that children are happy and healthy during the holidays, it is particularly aimed at disadvantaged children i.e. those most in need. FURD were commissioned by Sharrow Community Forum to deliver music and football sessions for children in the area. The project targeted primary, junior and secondary school aged children who were on means-tested free school meals, the aim being to offer activities during the school (summer) holidays of 2021. FURD worked in partnership with a number of local community organisations, to deliver the sessions and supply nutritional lunchtime meals.

Covid 19 Emergency Funding

FURD applied for emergency funding to the Big Lottery Community fund following the continuous reports of people from BAME backgrounds being disproportionately affected by COVID19. BAME communities were very isolated and felt better when interacting with others and sharing their experiences. We aimed to bridge the cultural gap through shared experiences via various mediums such as music, interviews, written and verbal, online surveys, 121s and an online support groups.

The funding was used to hire specialities workers who had experience of working within mental health to deliver music sessions, sports and other wellbeing workshops and other positive activities. Our objectives were to give the local BAME communities a voice and safe space to share their stories. Our support model included having an open line of communication between the organisation and beneficiaries and ensuring they are aware that FURD can offer peer support, practical advice

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

20. Analysis of net assets between funds *(continued)*

and opportunities to develop skills. The core volunteers group not only built our online presence but was able to offer one to one support to the local BAME communities such as weekly walks and creative writing sessions online to capture their experiences via song writing or spoken word.

Inspiring Futures

Funding was received from Children In Need and the Youth Foundation to deliver an employment and skills programme for vulnerable 18-24 year old NEET with a specific focus on targeting young people from a BAME background. Death rates from COVID-19 were highest among people of Black these factors combined to adversely affect both their present and future prospects in terms of schooling and pathways to employability.

Lloyds DCMS

This funding was used to plug the financial shortfall that we had as a result of Covid 19 and the subsequent lockdowns.

Sports England Tackling Inequalities Fund

The aim of this project was to engage with people who were not particularly interested in sports and health and fitness. We delivered a programme of activities that appealed to a wide range of audiences, this included cricket, yoga alongside the more regular sporting activities.

VRF SY Police and Crime Fund

The aim of the Violence Reduction fund was to enhance positive outcomes for vulnerable young people in the context of youth crime by; supporting people into employment and provide pathways for further education/re-training and increasing cohesion in our communities and work to change social and cultural norms that support violence.

Shipshape Just Play

Small funding pot from the Football Association to encourage participation in football from BAME young women.

BBC Children in Need Booster Grant

BBC Children in Need, small grant, funding that enabled FURD to develop and run a number of additional, one-to-one, small group and online sporting (fitness) and music, activities with children and young people during Covid-19.

Sheffield Girl Can

A campaign celebrating active women. The aim being to inspire more women and girls to move more - become more physically active. Working in partnership with a number of local organisations to promote and deliver activities that meet the needs of local communities; in order to encourage more women and girls to enjoy being active no matter what barriers they believe are stopping them.

Cohesion Fund

Funding was received from Sheffield City Council to develop a community cohesion project in the Arbourthorne and Sharrow areas. The aim was to upskill members of the local community to deliver community cohesion through youth activities.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

20. Analysis of net assets between funds *(continued)*

Transfer between funds

During the year £40,806 was transferred from restricted funds to unrestricted funds to ensure no funds were in deficit at the end of the financial year.

Accounts

Football Unites Racism Divides Educational Trust
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2021

ALLEN, WEST AND FOSTER
Chartered Accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2021

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Statement of financial position	9
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Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name	Football Unites Racism Divides Educational Trust
Charity registration number	1149203
Company registration number	08169407
Principal office and registered office	The U-Mix Centre 17 Asline Road Lowfield Sheffield S2 4UJ

The trustees

HJ Holmes - Chair	
JM Cromar	(Retired 24 February 2021)
S Adinani	
F Gultfraz	
LS Sultanti	
S Brook	
J Roberts	
KP Titterton - Treasurer	
V Mujakachi	
D Bell	

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Structure, governance and management

Governing Document

The charitable company is a company limited by guarantee, incorporated on 6th August 2012. It is also a registered charity, registered with the charity commission on 3rd October 2012.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2021

Structure, governance and management *(continued)*

Methods used to recruit and appoint new trustees

Every Trustee (other than a Youth Trustee) is appointed for a period of three years at a General Meeting. A Youth Trustee is appointed for a term of one year or until s/he reached the age of 27, whichever is earlier. A Trustee whose term of office is expiring may be re-appointed for a further term provided that a Youth Trustee may only be re-appointed while s/he remains under the age of 27.

In selecting persons to be appointed as Trustees, the Trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the Area of Benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the Objects or the management of the Charity.

A person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the Trustees or be nominated for election by a member of the Charity.

Trustee Induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Trustees.
- The main documents which set out the operational framework for the charity including the Trust Deed.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Trustees are provided with the Charity Commissions guide "the Essential Trustee: What You Need to Know" together with a copy of the Trust Deed and the latest financial statements.

Risk Management

The Trustees review the major risks which the charity faces on an annual basis and believe that the maintaining of reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Organisational Structure

The Trustees meet at regular intervals during the year to manage its affairs.

During the year, the day to day management has been the responsibility of the Senior Management Team (SMT), comprising Mehrun Ahmed and Simon Hyacinth as Co-CEOs. Day to day responsibility for the provision of services rest with the SMT. The SMT is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The SMT has responsibility for the day to day administrative financial operation of the organisation including identifying, obtaining and managing funding income.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2021

Objectives and activities

The objects of the charitable company are to promote equality of opportunity and good relations between people of different racial groups, especially within the area of benefit, particularly through the medium of football and through other amateur sports and recreational or leisure-time activities.

This will be achieved by:

- the promotion and development of anti-racist education, in particular of young people up to the age of 26;
- increasing the active participation of ethnic minorities within all aspects of amateur sport and other recreational and leisure-time activities intended to improve their conditions of life;
- securing a safe environment for people from all communities to participate in amateur sports and other recreational and leisure-time activities.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The organisation has grown steadily over the years and includes employability workers and specialist workers to deliver projects to combat isolation and loneliness, as well as a dedicated team of coaches, youth workers and project workers, plus part-time staff and volunteer workers. FURD works closely alongside national organisations such as Kick It Out, as well as European bodies, in particular Football Against Racism in Europe (FARE Network); former FURD Director and current Chair of FURD Trustees, Howard Holmes is an active member of the FARE Network.

FURD continues to manage the facilities on behalf of Sheffield City Council who allow FURD to occupy spaces, rent free in exchange for managing the premises on Sheffield City Council's behalf.

FURD remains a local organisation, but with connections on a national and international scale. This community focus is evident in FURD's wider activities - as well as the educational activities, the charity runs a number of youth volunteering projects and a social inclusion through sport initiatives.

FURD runs a comprehensive, free or heavily subsidised, coaching programme, and offers support and advice to local teams to equip them to enter organised leagues and tournaments. The charity specialises in help for asylum-seekers and refugees to participate in football and runs an annual All Nations tournament and league aimed at groups of displaced people living in and around Sheffield.

FURD's website offers a wide range of educational resources online, including biographies of pioneering black footballers, statistics about diversity in professional football, and an archive of articles and testimonies. The articles deal with questions of gender and religion as well as ethnic minorities, and include academic studies, statements by politicians and policymakers, and statements by professional footballers recounting their own personal experiences.

FURD also runs educational programmes in schools, colleges. The charity also offers help for teachers and youth workers interested in organising their own events. FURD maintains an archive and resources centre which visitors can consult, or request information from. The library contains over 1.000 resources available for public loan, and the catalogue is searchable from the website.

During the period, the trust continued to provide safe access to football activities for BAMER communities. This included involvement in ad-hoc UK football events as well as day to day coaching and education workshops;

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2021

Financial review

The management committee has examined the charitable company's requirements for reserves in the light of the main risks to the organisation. It believes that unrestricted funds amounting to approximately 6 months of normal expenditure should be the target for it so that in the event of a significant drop in funding the current activities may be continued. The current level of reserves will hopefully be maintained as time goes by within this target level.

A surplus of £95,424 (2020: £72,233) was obtained for the current financial year. Reserves are now £323,059 (2020: £227,635) of which £193,450 is unrestricted and £129,609 is restricted. Expenditure in the current financial year is £294,950 (2020: £243,783) giving a reserves target of £147,475 (2020: £121,892). Total reserves are above the target range with the available reserves standing at £323,059. Future costs are anticipated to deplete the available reserves during the next financial period.

Principal Funding Sources

The principal funding sources for the charity are currently as disclosed in note 5 to the financial statements.

Investment Policy

The Trustees have considered the most appropriate policy for investing the funds subject to the overriding requirement of maintaining liquidity of funds. The Trustees are using a bank deposit account to earn interest on funds not immediately required.

Reserves Policy

The Trustees have reviewed the reserves of the charity in line with Charity Commission guidance. This included analysing existing funds, considering possible future funding and taking in the expenditure to which the organisation will be committed. In response to the substantial unknown factors, the Trustees considered that sufficient reserves were needed to maintain the organisation's services which could otherwise be interrupted in the event of a delayed decision about grant or service agreement funding. Should it become necessary to wind up the operation of the Trust, the reserves would enable the organisation to meet its obligations to beneficiaries, suppliers, staff (including redundancy payments) and others. The Trust seeks to maintain or attain sufficient unrestricted reserves in the advent of such situations.

Opportunities will be taken to generate sufficient unrestricted reserves and this policy will be reviewed annually.

Future Developments

As an anti-racist charity based in the heart of Sharrow, a multi-cultural inner-city area of Sheffield.

"FURD is deeply embedded within the community, which ensures that we remain focused on tackling the issues that are most important to our local community. We have continual key areas for development, including a focus on reaching out to other marginalised groups with the overall goal of building stronger connected communities and break down barriers based on ignorance and fear."

"We will continue to build our volunteering, social cohesion and sport-based programmes, in order to encompass all ages. In addition we will seek to find further funding to support our work with refugees and asylum seekers. We will reach out to communities with offers that have the potential to create a lasting legacy through greater understanding of the diversity of disadvantage and how sport can act as a cohesive tool for bridging across and bonding within communities."

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2021

The U-Mix Centre is now successfully established as a popular local centre which is well used by a diverse mixture of local groups and organisations, we will continue to utilize the Centre's huge potential for bringing diverse groups of people together to interact in positive ways.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 June 2022 and signed on behalf of the board of trustees by:

HJ Holmes - Chair
Trustee

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of Football Unites Racism Divides Educational Trust ('the charity') for the year ended 30 September 2021.

Responsibilities and basis of report

The trustees (who are also the directors of Football Unites Racism Divides Educational Trust for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the account under section 145 of the 2011 act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Football Unites Racism Divides Educational Trust *(continued)*

Year ended 30 September 2021

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	84,540	253,416	337,956	235,012
Other trading activities	6	616	51,803	52,418	80,505
Investment income	7	—	—	—	499
Total income		<u>85,156</u>	<u>305,219</u>	<u>390,374</u>	<u>316,016</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>5,227</u>	<u>289,724</u>	<u>294,950</u>	<u>243,783</u>
Total expenditure		<u>5,227</u>	<u>289,724</u>	<u>294,950</u>	<u>243,783</u>
Net income		<u>79,929</u>	<u>15,495</u>	<u>95,424</u>	<u>72,233</u>
Transfers between funds		(72,779)	72,779	—	—
Net movement in funds		<u>7,150</u>	<u>88,274</u>	<u>95,424</u>	<u>72,233</u>
Reconciliation of funds					
Total funds brought forward		186,300	41,335	227,635	155,402
Total funds carried forward		<u>193,450</u>	<u>129,609</u>	<u>323,059</u>	<u>227,635</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Statement of Financial Position

30 September 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	14	12,554		27,564
Cash at bank and in hand		<u>527,431</u>		<u>338,621</u>
		539,985		366,185
Creditors: amounts falling due within one year	15	<u>216,926</u>		<u>138,550</u>
Net current assets			<u>323,059</u>	<u>227,635</u>
Total assets less current liabilities			<u>323,059</u>	<u>227,635</u>
Net assets			<u>323,059</u>	<u>227,635</u>
Funds of the charity				
Restricted funds			129,609	41,335
Unrestricted funds			<u>193,450</u>	<u>186,300</u>
Total charity funds	19		<u>323,059</u>	<u>227,635</u>

For the year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2022, and are signed on behalf of the board by:

HJ Holmes - Chair
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The U-Mix Centre, 17 Asline Road, Lowfield, Sheffield, S2 4UJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charitable company is a company limited by guarantee, and each of the members has guaranteed the sum of £1 in the event of the charitable company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,572	–	1,572
Grants			
Children in Need	–	27,464	27,464
Children in Need - Booster Grant	–	2,980	2,980
Children in Need - Inspiring Futures	–	47,913	47,913
Lloyds Bank Foundation	–	31,625	31,625
Sheffield City Council - Covid19 Support	–	28,943	28,943
Heeley Dev Trust - Health and Wellbeing	3,570	–	3,570
Sports England	–	7,077	7,077
Sheffield City Council - Womens Euros Exhibition	2,590	–	2,590
Building a Stronger Britain Together (BSBT)	–	–	–
Building Connections	–	–	–
Henry Smith Project	–	54,150	54,150
Healthy Holiday Programme	–	7,264	7,264
National Lottery Fund - Covid19 Emergency	–	46,000	46,000
Government grant income	76,808	–	76,808
	<u>84,540</u>	<u>253,416</u>	<u>337,956</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	15	2,881	2,896
Grants			
Children in Need	—	39,708	39,708
Children in Need - Booster Grant	—	—	—
Children in Need - Inspiring Futures	—	—	—
Lloyds Bank Foundation	—	—	—
Sheffield City Council - Covid19 Support	—	—	—
Heeley Dev Trust - Health and Wellbeing	510	—	510
Sports England	—	—	—
Sheffield City Council - Womens Euros Exhibition	—	—	—
Building a Stronger Britain Together (BSBT)	—	5,954	5,954
Building Connections	—	35,463	35,463
Henry Smith Project	—	52,550	52,550
Healthy Holiday Programme	—	800	800
National Lottery Fund - Covid19 Emergency	—	—	—
Government grant income	97,131	—	97,131
	<u>97,656</u>	<u>137,356</u>	<u>235,012</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Subscriptions	—	—	—
Room hire	—	59,828	59,828
Contributions received	282	(8,025)	(7,744)
Income miscellaneous	—	—	—
Book sales	334	—	334
	<u>616</u>	<u>51,803</u>	<u>52,418</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Subscriptions	—	200	200
Room hire	—	60,710	60,710
Contributions received	14,366	—	14,366
Income miscellaneous	3,132	1,291	4,423
Book sales	—	806	806
	<u>17,498</u>	<u>63,007</u>	<u>80,505</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	—	—	499	499

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct costs	2,767	204,931	207,698
Support costs	2,460	84,793	87,252
	<u>5,227</u>	<u>289,724</u>	<u>294,950</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct costs	68,198	131,700	199,898
Support costs	60	43,825	43,885
	<u>68,258</u>	<u>175,525</u>	<u>243,783</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct costs	207,698	84,793	292,491	241,323
Governance costs	—	2,459	2,459	2,460
	<u>207,698</u>	<u>87,252</u>	<u>294,950</u>	<u>243,783</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Premises	3,190	3,190	110
Finance costs	3,112	3,112	1,338
Governance costs	2,460	2,460	2,460
Support costs - Other costs	78,490	78,490	39,977
	<u>87,252</u>	<u>87,252</u>	<u>43,885</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,460</u>	<u>2,460</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	185,376	179,625
Social security costs	5,239	3,846
Employer contributions to pension plans	6,968	5,765
Other employee benefits	<u>1,416</u>	<u>1,368</u>
	<u>198,999</u>	<u>190,604</u>

The average head count of employees during the year was 21 (2020: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>21</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

There was no trustee remuneration in the financial year (2020: Nil). There were also no trustee expenses (2020: Nil).

14. Debtors

	2021 £	2020 £
Trade debtors	12,554	9,164
Prepayments and accrued income	<u>—</u>	<u>18,400</u>
	<u>12,554</u>	<u>27,564</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,637	11,866
Accruals and deferred income	96,757	64,152
Other creditors	<u>112,532</u>	<u>62,532</u>
	<u>216,926</u>	<u>138,550</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

16. Grants in advance

	2021 £	2020 £
Amount deferred in year	<u>80,107</u>	<u>47,502</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,968 (2020: £5,765).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies: Government grants income	<u>76,808</u>	<u>97,131</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	Transfers £	At 30 Sep 2021 £
General funds	<u>186,300</u>	<u>85,156</u>	<u>(5,227)</u>	<u>(72,779)</u>	<u>193,450</u>

	At 1 Oct 2019 £	Income £	Expenditure £	Transfers £	At 30 Sep 2020 £
General funds	<u>132,831</u>	<u>115,653</u>	<u>(68,258)</u>	<u>6,074</u>	<u>186,300</u>

Restricted funds

	At 1 Oct 2020 £	Income £	Expenditure £	Transfers £	At 30 Sep 2021 £
Building Stronger Britain	—	—	—	—	—
Comic Books	983	—	(983)	—	—
Children in Need	8,723	27,464	(37,050)	—	(863)
Football Supporting Refugees	—	—	—	—	—
Building Connections	15,140	—	(26,142)	—	(11,002)
Henry Smith Project	11,427	54,150	(54,409)	—	11,168
SHU - GP Excise	—	—	—	—	—
U-Mix/MyPlaces/Lowfield Project	5,062	51,803	(140,034)	163,169	80,000

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

19. Analysis of charitable funds *(continued)*

U-Mix - Belongings Group	—	—	(2,182)	2,182	—
Walking Football 2019	—	—	—	—	—
Youth Social Action Fund	—	—	—	—	—
National Lottery - Covid19	—	—	—	—	—
Emergency Project	—	46,000	(13,996)	(32,004)	—
Healthy Holiday	—	—	—	—	—
Programme	—	7,264	(1,397)	—	5,867
Children in Need -	—	—	—	—	—
Booster Grant	—	2,980	(1,598)	—	1,382
Children in Need -	—	—	—	—	—
Inspiring Futures	—	47,913	(10,935)	—	36,978
Lloyds Bank Foundation	—	31,625	—	(31,625)	—
Sheffield City Council -	—	—	—	—	—
Covid19 Support	—	28,943	—	(28,943)	—
Sports England	—	7,077	(998)	—	6,079
	<u>41,335</u>	<u>305,219</u>	<u>(289,724)</u>	<u>72,779</u>	<u>129,609</u>

	At 1 Oct 2019	Income	Expenditure	Transfers	At 30 Sep 2020
	£	£	£	£	£
Building Stronger Britain	—	5,954	(5,954)	—	—
Comic Books	283	821	(121)	—	983
Children in Need	2,210	39,908	(33,395)	—	8,723
Football Supporting	—	—	—	—	—
Refugees	866	—	—	(866)	—
Building Connections	8,633	35,463	(28,956)	—	15,140
Henry Smith Project	—	52,550	(41,123)	—	11,427
SHU - GP Excise	1,500	—	—	(1,500)	—
U-Mix/MyPlaces/Lowfield	—	—	—	—	—
Project	5,062	64,608	(64,608)	—	5,062
U-Mix - Belongings Group	—	259	(568)	309	—
Walking Football 2019	200	—	—	(200)	—
Youth Social Action Fund	3,817	—	—	(3,817)	—
National Lottery - Covid19	—	—	—	—	—
Emergency Project	—	—	—	—	—
Healthy Holiday	—	—	—	—	—
Programme	—	800	(800)	—	—
Children in Need -	—	—	—	—	—
Booster Grant	—	—	—	—	—
Children in Need -	—	—	—	—	—
Inspiring Futures	—	—	—	—	—
Lloyds Bank Foundation	—	—	—	—	—
Sheffield City Council -	—	—	—	—	—
Covid19 Support	—	—	—	—	—
Sports England	—	—	—	—	—
	<u>22,571</u>	<u>200,363</u>	<u>(175,525)</u>	<u>(6,074)</u>	<u>41,335</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	195,910	344,075	539,985
Creditors less than 1 year	(2,460)	(214,466)	(216,926)
Net assets	<u>193,450</u>	<u>129,609</u>	<u>323,059</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	191,160	175,025	366,185
Creditors less than 1 year	(4,860)	(133,690)	(138,550)
Net assets	<u>186,300</u>	<u>41,335</u>	<u>227,635</u>

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

20. Analysis of net assets between funds *(continued)*

Purpose of restricted funds

Children In Need

Children In Need provides funding to deliver football, music and general youth club activities and opportunities, including coaching sessions, tournaments and events, for young people; many of whom come from disadvantaged backgrounds and/or live in deprived areas of Sheffield.

Comic Books

A series of comic books documenting black players' significant contribution to the professional game, by telling their very interesting stories; beginning with Arthur Wharton, the first black professional footballer, and progressing on to recent greats such as Cyrille Regis.

Building Connections

Building Connections - is a three year project funded by the National Lottery Community Fund. The aims of the project is to bring together vulnerable adults who are experiencing poor mental health and loneliness.

Henry Smith

The Phoenix Employability programme is funded by the Henry Smith charity and seeks to work with young people aged 16 to 24 years who are furthest away from the labour market.

Sheffield Healthy Holidays Activities and Food HAF

The aim of 'Holiday Activities and Food' is to make sure that children are happy and healthy during the holidays, it is particularly aimed at disadvantaged children i.e. those most in need. FURD were commissioned by Sharrow Community Forum to deliver music and football sessions for children in the area. The project targeted primary, junior and secondary school aged children who were on means-tested free school meals, the aim being to offer activities during the school (summer) holidays of 2021. FURD worked in partnership with a number of local community organisations, to deliver the sessions and supply nutritional lunchtime meals.

Covid 19 Emergency Funding

FURD applied for emergency funding to the Big Lottery Community fund following the continuous reports of people from BAME backgrounds being disproportionately affected by COVID19. BAME communities were very isolated and felt better when interacting with others and sharing their experiences. We aimed to bridge the cultural gap through shared experiences via various mediums such as music, interviews, written and verbal, online surveys, 121s and an online support groups.

The funding was used to hire specialities workers who had experience of working within mental health to deliver music sessions, sports and other wellbeing workshops and other positive activities. Our objectives were to give the local BAME communities a voice and safe space to share their stories. Our support model included having an open line of communication between the organisation and beneficiaries and ensuring they are aware that FURD can offer peer support, practical advice and opportunities to to develop skills. The core volunteers group not only built our online presence but was able to offer one to one support to the local BAME communities such as weekly walks and creative writing sessions online to capture their experiences via song writing or spoken word.

Inspiring Futures

Football Unites Racism Divides Educational Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

20. Analysis of net assets between funds *(continued)*

Funding was received from Children In Need and the Youth Foundation to deliver an employment and skills programme for vulnerable 18-24 year old NEET with a specific focus on targeting young people from a BAME background. Death rates from COVID-19 were highest among people of Black these factors combined to adversely affect both their present and future prospects in terms of schooling and pathways to employability.

Lloyds DCMS

This funding was used to plug the financial shortfall that we had as a result of Covid 19 and the subsequent lockdowns.

Sports England Tackling Inequalities Fund

The aim of this project was to engage with people who were not particularly interested in sports and health and fitness. We delivered a programme of activities that appealed to a wide range of audiences, this included cricket, yoga alongside the more regular sporting activities.

Transfer between funds

During the year £72,779 was transferred from unrestricted funds to restricted funds to ensure no funds were in deficit at the end of the financial year.