

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		591,094		471,275
		611,378		498,704
Creditors: amounts falling due within one year	15	211,318		163,992
Net current assets			400,060	334,712
Total assets less current liabilities			400,060	334,712
Net assets			400,060	334,712
Funds of the charity				
Restricted funds			150,019	100,175
Unrestricted funds			250,041	234,537
Total charity funds	18		400,060	334,712

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	90,000
Healthy Holiday					
Programme	5,867	4,660	(1,826)	–	8,701
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)	–	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)	–
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>100,175</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.