



TRUSTEES' **FBB** *REPORT*

AND CONSOLIDATED
FINANCIAL
STATEMENTS

For the Year ended 31 August 2023

Company Limited by Guarantee

Charity Registration Number: 1158046
Company Registration Number: 8809181



CONTENTS

Legal and administrative information	3
Foreword from the Youth Board Chair	4
Annual Report of the Trustees	5
Independent Auditor's report	32
Consolidated statement of financial activities	36
Balance sheets	37
Consolidated statement of cash flows	38
Notes to the financial statements	39

Legal & Administrative Information For the year ended 31 August 2023

Charity Name	Football Beyond Borders
Charity Registration	The Charity was registered with the Charity Commission on 26 July 2014. The registration number is 1158046.
Registered Office	Football Beyond Borders, Unit 4, Warwick House, Overton Road, London, SW9 7JP
Governing Document	Memorandum and Articles of Association dated 10 August 2013 as amended by special resolution on 25 June 2022.
Objects	<p>To act as a resource for young people up to the age of 30 by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:</p> <ol style="list-style-type: none">1. advancing in life and helping young people by developing their capacity to become engaged in public life for the betterment of themselves and society as a whole.2. advancing education.3. relieving unemployment.4. providing recreational and leisure time activity in the interests of social welfare and social harmony for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.
Board of Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Matt Stevenson-Dodd (chair) (resigned 8 November 2023) Keme Nzerem (resigned 22 February 2023) Richard Wheeler (resigned 22 February 2023) Ian Gethin (treasurer) Barak Ngoma (resigned 19 July 2023) Syreeta Allen Claire Camara Aninda Saha (appointed 10 November 2022) Hugo Scheckter Susan Williamson Alma Donohoe (appointed 8 December 2023) Maria Ohenewa (appointed 8 December 2023)</p>
Key Management	Those in charge of directing, controlling, running and operating the Charity on a day to day basis are the Chair together with Jack Reynolds (CEO).
Bankers	Natwest Bank 250 Bishopsgate London, EC2M 4AA
Auditor	Maurice Brindley BSc FCA Brindley Millen Ltd 167 Turners Hill Cheshunt, Hertfordshire, EN8 9BH

Introduction from the Trustee and Chair of the Youth Board:

As the Youth Trustee for Football Beyond Borders (FBB), I'm hyped to share this report and chat about the big achievements we've clocked this year, empowering our young people who need it most.

At Football Beyond Borders, our mission is clear: to do what it takes for our most vulnerable young people to thrive in mainstream school. Our approach to achieving this mission is simple: to ensure all of our young people have a trusted adult who can support them with their secondary school journey. That means every kid gets a solid adult in their corner to help them ace secondary school.

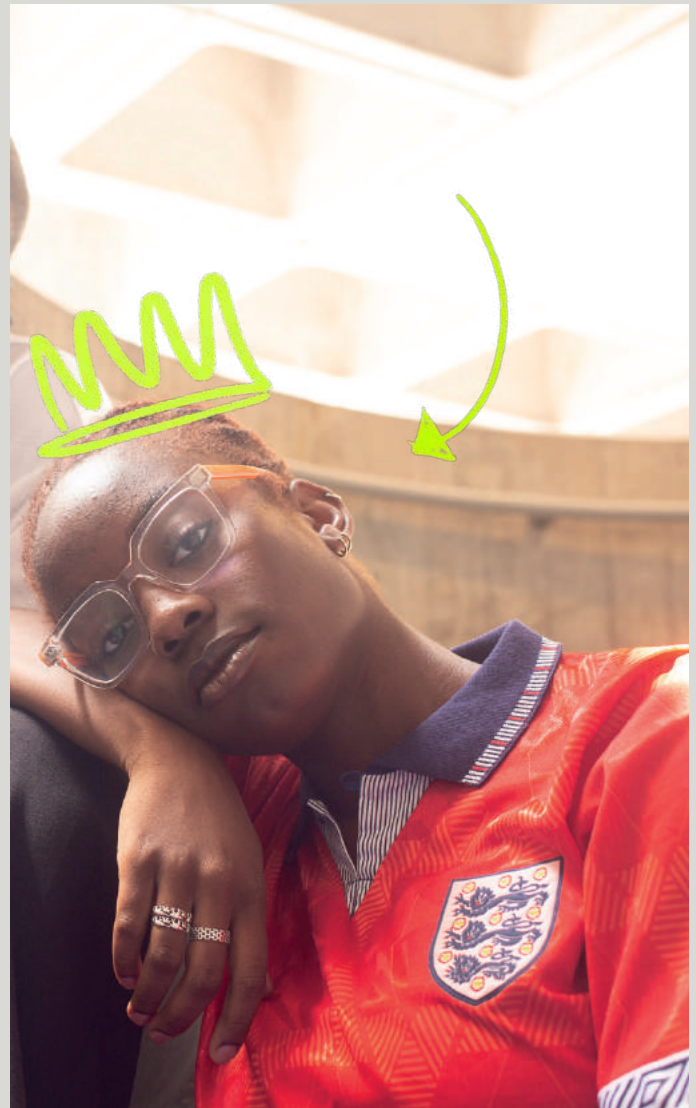
This year, we've been grinding hard. We worked with 2,234 students on 128 programs from September 2022 to August 2023. And check this out, 43% of our crew smashed a pass in their English and Maths GCSEs—way above the average for our national comparison groups. Huge shoutout to all our young legends for not giving up because I know through my own experiences that those exams aren't a walk in the park.

And big thanks to the Uni of Manchester and Pro Bono Economics for backing us up with some solid research. It turns out, our FBB crew brought in over £5.5 million of well-being benefits to society with each FBB practitioner dropping nearly £150,000 worth of goodness. That's some serious numbers backing up what we've known all along—FBB changes lives.

So this year's been a special one. We've kept levelling up our flagship FBB Schools programme, and we're blazing new trails with our work with teachers and support staff. And our degree level Practitioner Training Programme is creating a team of experts on supporting every young person to thrive at school. Plus, we launched the Youth Board, so our young voices are shaping FBB's future.

We've also enjoyed a successful year of growth and learning with our trading subsidiary, Youth Beyond Borders with the YBB pioneer cohort hitting the ground running with their new mentors and with lots of brand partners snapping up their creative agency services. Watch this space, because the YBB team are on a roll right now!

As we head into the next academic year, we're keeping the momentum. I've got so much gratitude for our staff, trustees, and committee members for holding it down. And above all, to all our practitioners who are those trusted adults for our young people.



Maria Mintah Trustee and Chair of the Youth Board

1. STRUCTURE, GOVERNANCE & MANAGEMENT

A photograph showing a group of young women in blue and green sports uniforms. They are gathered around an adult woman who is wearing a black jacket and a lanyard. They appear to be in a conversation or a meeting. The background is slightly blurred, showing what might be a school or sports facility.

ANNUAL REPORT OF THE
TRUSTEES FOR THE YEAR
ENDED 31 AUGUST 2023

THE TRUSTEES SUBMIT THEIR REPORT AND THE GROUP FINANCIAL STATEMENTS OF FOOTBALL BEYOND BORDERS ("THE CHARITY") FOR THE YEAR ENDED 31 AUGUST 2023. THE FINANCIAL STATEMENTS HAVE BEEN PREPARED IN THE FORMAT PRESCRIBED BY THE STATEMENT OF RECOMMENDED PRACTICE: ACCOUNTING AND REPORTING BY CHARITIES (SORP2019 (FRS102)). THE LEGAL AND ADMINISTRATIVE INFORMATION SET OUT EARLIER IN THIS DOCUMENT FORMS PART OF THIS REPORT. THIS REPORT ALSO CONSTITUTES A DIRECTORS' REPORT REQUIRED BY SECTION 415 OF THE COMPANIES ACT 2006 AS ALL TRUSTEES OF A CHARITY COMPANY ARE DIRECTORS.

1.1. Trustees

The Trustees meet at least four times annually to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration.

The induction process for any individual newly-appointed to the Board of Trustees comprises – in addition to our statutory safeguarding requirements as set out in Department for Education and Charities Commission guidance - an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- the memorandum and articles of association
- the most recent financial statements
- the organisation's strategic objectives for the year
- the Charity Commission's guidance 'The Essential Trustee'.

In line with our business plan cycles, we saw the departure after 6 years of three long-serving Trustees: Keme Nzerem, Richard Wheeler, and Barak Ngoma. They have all had a huge impact in overseeing significant growth and impact during their period as Trustees, and they leave the organisation in a much stronger place than when they arrived. The Trustees would like to extend their gratitude to Keme, Richard and Barak for all they contributed to FBB. Conversely, we extend a warm welcome to our newest Trustees: Maria Mintah, Alma Donohoe, and Indy Saha. Each brings a wealth of experience and expertise that will further develop our governance and guide our strategic direction in the years ahead.

Central to the Trustees' focus this year has been the formulation and adoption of a new three-year Business Plan. This comprehensive roadmap outlines our strategic objectives and priorities, providing a framework for sustained growth and impact.

Additionally, the Trustees have reviewed and endorsed the one-year Business Plan for our trading subsidiary, Youth Beyond Borders, reaffirming our commitment to diversification and sustainability in our revenue streams.

FBB began the year with unrestricted reserves in excess of our 3 to 4 month target level. As a result, the Trustees took the decision to use these reserves to drive improvements in key areas of the business across impact, operations, leadership development, and fundraising.

On impact, the Trustees continue to focus on the importance of evidence-based practice and learning. Through our annual impact review cycles, we identified areas for improvement and made strategic investments in programme management and quality assurance to enhance our effectiveness.

On operations, the Trustees prioritised the development of a robust digital infrastructure, with a particular focus on establishing a sector-leading Ops function to increase our operational efficiency and make it as easy as possible for our practitioners to form brilliant relationships with our young people.

On leadership development, the Trustees have continued to take a long term, developmental view to succession planning with a remain steadfast commitment to nurturing talent and ensuring a seamless transition in key leadership roles. And on fundraising, in pursuit of enhanced cohesion, we have established a Directorate of External Relations to consolidate our branding and fundraising efforts under a unified strategic vision.

Each year it's the Trustees' responsibility to state whether or not the annual accounts have been drawn up on a going concern basis. Going concern is the assumption that an entity, in this case the charity, has the resources (financial or otherwise) needed to continue operating for the foreseeable future and, in particular, for at least 12 months from the date of approval by the trustees of these accounts. If the going concern principle did not apply then the accounts would be drawn up on an insolvent basis.

On submitting these accounts in May 2024, the Board are confident the charity is a going concern for the next 12 months. This is based on a detailed review of the organisation's latest month end closing balance, level of unrestricted reserves and our funding pipeline (both secure and target) as evidenced by our cashflow forecast.





1.2 Finance, Governance, and Risk Committee (FGRC)

The FGRC was set up in October 2020 to provide additional oversight and expertise to these fundamental areas of the organisation in accordance with the Charity Governance Code. The Committee is formed by a minimum of two Members of the Board of Trustees (Ian Gethin, Alma Donohoe, and Syreeta Allen) and two Independent Experts (Charlotte Towerton and Stephanie) with specialist expertise in the areas such as risk management, charity law, safeguarding, governance, compliance and charity finance. There were no changes to the membership of the Committee during the period of these accounts.

In line with our business plan cycles, we said goodbye to three Independent Experts (Samara Lawrence, Andrew Roberts and Ahmed Salim). Each of them had been with us since the founding of the Committee. They have all played a vital role in developing a robust organisational wide approach to Finance, Governance and Risk. The Trustees thank them for all that they have contributed.

All activities of the FGRC are shaped by the Committee's Charter which was established by the Board of Trustees upon the Committee's formation in 2020.

The Trustees also took the decision to add 'Safeguarding' to the Committee's Charter, given that this is always one of key risks that the organisation manages. Although the Trustees maintain ultimate responsibility for safeguarding and safeguarding is a standing item at Trustee meetings, the Trustees judged that adding this to the Committee's Charter would enable further time for scrutiny and to deep dive into this crucial area of the organisation's operations.

We have summarised below where progress has been made against each category of the charter:

The separate categories for the charter and key comments against each are listed below:

1. External Audit/Examiner. In 2021/2022, Brindley Millen Ltd was selected as the auditor by the Board of Trustees following a tendering process with quotes received from 11 different auditors.

We continued with the same auditor for this financial year.

2. Internal Controls. While maintaining the same levels of sign off and review for financial expenditure, the introduction of new digital systems has allowed for the streamlining and simplification of our approach to finance.
3. Risk Management. We continued to develop our approach to risk management. Our Senior Leadership Team now meet monthly to review the risk register and to integrate key risks into all resourcing decisions. Our Trustees now receive a half-termly update on significant movement in key risks. And our Committee meetings are now structured around deep dives on the key risks faced by the charity.
4. Annual Financial Statements. We fulfilled the charter mandate with FGRC reviewing and approving the latest annual accounts after holding a call to discuss the draft accounts with management and the accountant engaged to prepare the accounts, and then approving the final set of accounts following review by the auditor.
5. Financial Reporting. We continued to develop our metrics for financial reporting through the introduction of Strategic Scorecard for the organisation. Our Finance Manager and our Head of Operations and Finance continue to produce monthly reports which are up to date and accurate. We have moved to quarterly reforecasting on our year end position to ensure we can maintain agility to respond to over or under-performance.
6. Treasury and Cash Management. In response to the rise in interest rates, we have opened new bank account to ensure we are making better use of our existing cash deposits. This also minimises the financial risk to the charity of any individual bank going bust.

Overall, it is felt that committee has made progress in the key areas of financial reporting, internal controls, risk management and reviewing annual financial statements.

1.3 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of delivering services in schools, its investments and its finances. A particular focus of risk management for the period of the accounts was on the additional risks created by double digit inflation. The Trustees sought to

mitigate risk in this area, by monitoring reserve levels, by targeting reductions in non-staff expenditure, and by ensuring that controls exist over key financial systems. Following the FGRC's review of risk management discussed in the previous Financial Statements, much of the focus for this year was on embedding this revised approach.

The table below sets out a summary of the key risks which the organisation identified and worked to mitigate during this period.

<u>Risk</u>	<u>Risk Management</u>
Loss of significant external funder	<ul style="list-style-type: none"> Financial red lines remain in place (no more than 15% from any one funder / no more than 60% trusts and foundations) Move to multi-year agreements with partner schools Continuing progress in driving up share of schools income to overall expenditure Hiring of Head of External Relations Rapid growth in Youth Beyond Borders trading subsidiary
Significant incident / injury of a young person while in the care of FBB	<ul style="list-style-type: none"> Full time Head of Safeguarding recruited Rolling out of CPOMS software for all safeguarding reporting and EVOLVE software for all trip sign off Trips policy reviewed and specific training delivered to staff on effective trip management All staff continue to complete First Aid training annually
Loss of sensitive data	<ul style="list-style-type: none"> Full time Digital Systems Manager recruited with focus on information flow and data security Deepening of relationship with external IT experts Review of data flow and data access with reductions made to who has access to what Two Factor Authentication enabled on all key platforms New laptops for all staff with multi-layer protection and remote data erasure tool installed to enable factory resets in the case of device loss Automatic password resets across all key platforms
Potential liabilities	<p>We ensure that insurance cover is appropriate and up-to-date, including employer's and public liability.</p> <p>The Charity is fully compliant with regulatory requirements. We have updated our policies on:</p> <ul style="list-style-type: none"> Data Privacy Safeguarding and Child Protection Online Safety Grievance Policy Disciplinary Policy Mobile Phone Policy Whistleblowing Policy Anti-Fraud Policy <p>The above policies have been made freely available to the public on our website.</p>



2. PROGRAMMES AND IMPACT



WE ARE FIGHTING FOR A COUNTRY WHERE ALL OF OUR MOST VULNERABLE YOUNG PEOPLE HAVE A TRUSTED ADULT RELATIONSHIP AT THEIR SECONDARY SCHOOL.

Our Mission

FBB works with young people from areas of socio-economic disadvantage who are passionate about football but disengaged at school to help them finish school with the skills and grades to make a successful transition into adulthood. We do this by providing long-term, intensive support built around relationships and young people's passions in the classroom and beyond.

Our Work

We support young people who are:

1. Predicted not to obtain their GCSEs (based on Key Stage Two attainment)
2. Growing up in low-income households (based on their Free School Meals status)
3. At risk of not finishing school due to behaviour issues (based on our explicit enrolment criteria)



	2020/21	2021/22	2022/23
Total participants	1,156	1,497	2,250
Total schools	39	45	50

WE DELIVERED 2250 PARTICIPANTS

50% INCREASE IN PARTICIPANTS FROM THE PREVIOUS YEAR. **1530** (68%) BOYS **720** (32%) GIRLS **59%** FROM GLOBAL MAJORITY BACKGROUNDS

40 TEACHERS IN REFLECTIVE-PRACTICE GROUPS **5** 5 SEPARATE WHOLE-SCHOOL CPD SESSIONS DELIVERED TO 4 SCHOOLS **67** REFLECTIVE PRACTICE SESSIONS DELIVERED ACROSS 5 SCHOOLS

In line with our trajectory over the past three years, 2022-23 was another year of growth for FBB. 2,250 participants participated in more than 5 FBB sessions and were part of our tracked cohort, a 50% increase in participants from the previous year.

Of the 2,250 young people we worked with this year, 1,530 (68%) were boys, 720 (32%) were girls, and 1,331 (59%) of our participants were from global majority backgrounds. We continued to grow our reach in the North West, expanding from 535 young people in 2021-22 to 933 in 2022-23. In the West Midlands, we started our work with 186 young people in the region.

With regards to our work with teachers; 40 teachers took part in reflective-practice groups (RPGs), we delivered 15 hours of Continuous Professional Development (CPD) including 5 separate whole-school CPD sessions delivered to 4 schools, and 67 Reflective Practice Sessions delivered across 5 schools.

Our Outcomes

- Finishing School - 93% of our at-risk students weren't permanently excluded or managed moved
- Academic Attainment - 43% of our at-risk participants achieved a pass grade in their English and Maths GCSEs
- Developing Skills - 50% of our participants' improved their Social Emotional Learning (SEL) skills

Finishing School

This has stayed the same as in 2021/22. We're continuing to have a positive impact on preventing exclusions with boys in London (95%) and in the West Midlands (96%). The North West (90%) and girls' exclusions (89%) are areas of focus for 2023-24.

Academic Attainment

Our young people were 9 times more likely to pass English and maths than those in our national comparison groups.

Developing Skills

Social and Emotional Learning: Our participants' Social Emotional Learning (SEL) skills get stronger the longer they are

with FBB. This bucks the global trend of SEL skills declining between the ages of 11 and 15 (OECD).

- 46% of young people improved their SEL between Year 1 and Year 2 (compared to 39% in 2021-22).
- 54% of young people improved their SEL between Year 2 and Year 3 (compared to 51% in 2021-22).

Intermediate outcomes

Attendance:

We positively impact attendance in Year 9 in London, where our young people attend school more than young people in the control group (FBB 89% vs Control Group 84%).

Behaviour

We're positively impacting behaviour points; 48% of our at-risk students and passive learners in Year 8 and Year 9 saw their behaviour points decline over the year compared to 40% of students in the control group.

Wellbeing:

58% of students finished the year with good mental wellbeing. Year 9 and Year 10 students had better mental wellbeing

than our Year 8s. This suggests that spending more time with FBB increases the likelihood of having better mental wellbeing.

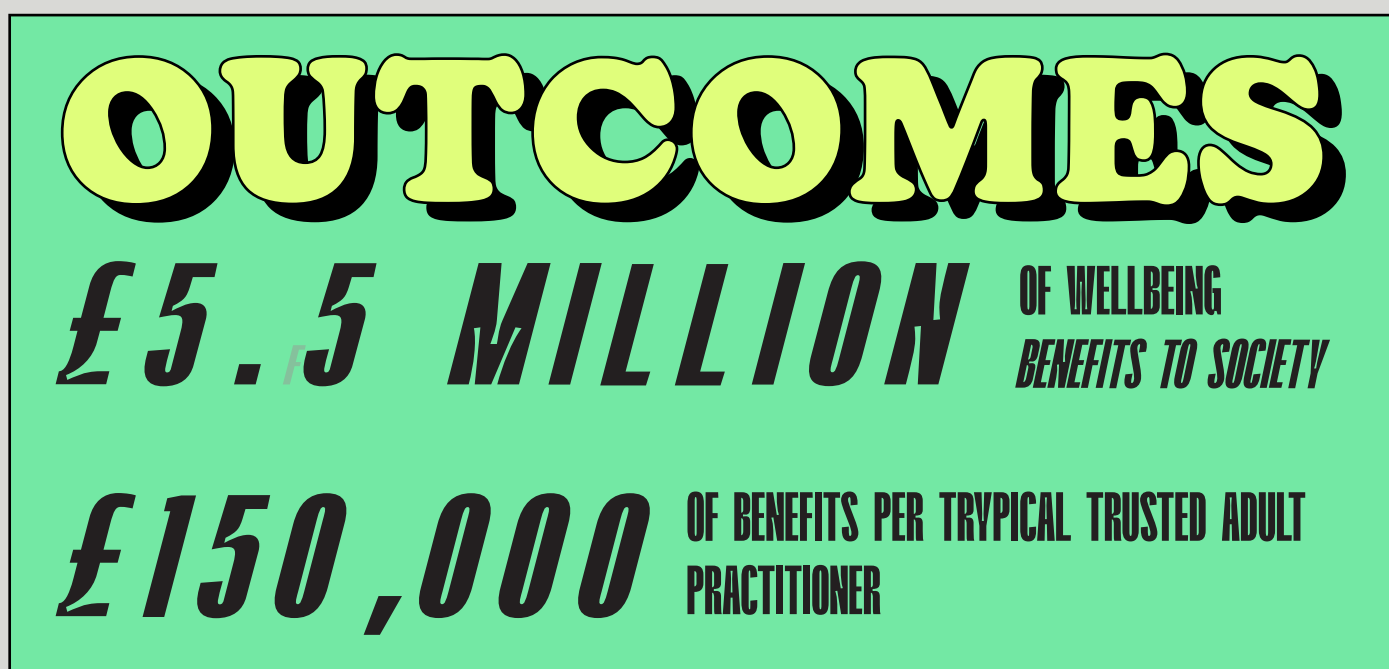
We're continuing to impact young people's mental wellbeing positively. Our young people's mental well-being remains the same across the year; this goes against the global trend of young people's mental well-being getting worse throughout teenagehood.

The University of Manchester and Pro Bono Economics undertook an independent evaluation of the impact of our programme on the wellbeing of our participants.

Their analysis, using an approach called difference-in-differences estimation, demonstrated that participation in FBB led to a statistically significant improvement in mental wellbeing of at-risk young people, equivalent to about 2.4 points on the SWEMWBS measure (about a 17 percentile-point increase). This compares favourably to the average effects observed for targeted, school-based interventions, and provides robust, preliminary independent evidence of the efficacy of our work. And to quantify the difference on wellbeing, our at-risk young people on only a year of FBB see a similar change to wellbeing as an adult who goes from being unemployed to having a job.

The programme delivered more than £5.5 million of wellbeing benefits to society from the 2,401 students who participated.

The typical trusted adult practitioner delivered almost £150,000 of benefits or £109,000 of benefits per school.



OUR

Our approach has three pillars:
Direct Delivery, Services for Teachers
and Developing the Workforce.

APPROACH

Direct Delivery

Social Emotional Learning Curriculum

We deliver an intensive curriculum every week, helping young people to develop self-awareness, social awareness, self-management, responsible decision making and relationship skills. This takes place over a two hour period, with one hour in the classroom the second hour on the football pitch.

1:1 therapeutic mentoring support & school advocacy

We provide additional contact time with specialist trauma-informed practitioners to build trust with young people and school staff. Our staff are in school for a full day per week, acting as an extension of the school's pastoral team, conducting classroom observations, restorative meetings, re-integration meetings and much more.

Parent/carer engagement

We build and strengthen the bridges between school, home and young people.

Reward Trips

We take young people on transformative experiences to strengthen the relationships they hold with their peers and practitioners. Young people are set behaviour and attendance targets. If they are met, we draw on our connections in football to provide transformational experiences in reward.

Play Forward by Marcus Rashford:

The Play Forward curriculum, designed by Football Beyond Borders and co-created with Marcus Rashford and Nike, is leveraging the power of football to enable 11–12-year-olds to understand their own unique superpowers and establish relationships in their first year in secondary school.

Services for Teachers

Reflective Practice Groups with Teachers

We deliver supervision and wellbeing support to teachers through deepening peer relationships. Our clinical services team provides theoretical grounding and emotional support to enable school-based staff to sustain trusting relationships with their most vulnerable students.

Continuous Professional Development with Teachers

We deliver whole-school training to equip teachers with the skills needed to become relatable, consistent and trusted adults for their

most vulnerable students. We deliver modules on Attachment Theory, Developmental Trauma and Adolescent Neuroscience.

Developing the Workforce

The Practitioner Training Programme

We were founded on a question: what does it take for the most vulnerable young people to thrive in school? Over the past nine years, we have developed an approach that combines a codified programme with a consistent, trained and trusted adult. We need that adult to stay with young people for the period of adolescence. We spend the vast majority of our time thinking about how we can retain and train excellent staff to develop the autonomy, mastery and connection they need to become a trusted adult for young people. We believe that providing trusted adults for all young people will be the 'mechanism of change' (the lever we need to pull) which will improve outcomes for all young people.

To achieve this, all of our staff complete the Practitioner Training Programme. It is a Level 4/5 equivalent programme (pending accreditation). It involves over 100 taught hours of study and 4 days per week of placement working within our partner schools. There are six assignments completed every half-term and all of our staff have fortnightly reflective practice sessions.

We're building a network of partners across the sector who believe in a similar approach to driving change in the system. We hope to be able to roll out national pilots of this work as soon as possible.





TESTIMONIALS:

Darcy

A 15-years-old and from Bolton. She embodies spirit, resilience and determination. She's a talented striker who loves playing football, and currently plays for an under-18 side two years up. Darcy faced early challenges in school and was initially at risk of exclusion. Her FBB practitioner, Nuh, used classroom sessions to integrate reflection and group work that helped build her confidence and supported her to reflect on her identity. Darcy visited the FBB offices and the Kitlocker factory as part of a shirt design project.

"I always enjoyed the lessons before we played football... We made presentations, learned about each other's backgrounds, and worked on our confidence," Darcy explains.

"Most teachers know how to speak to you - they do notice when something's changed, and they ask if you're alright. But It depends on the teacher. If I am angry and it's a teacher I like I would speak to them, but if I was sad because of something not in school, I wouldn't tell them.

I'd go and speak privately with a teacher from FBB."

"Schools think that things like FBB you just go to have fun, but you learn loads of new things and you get therapy lessons.

"I DON'T THINK SHE WOULD HAVE GOTTEN THROUGH SCHOOL WITHOUT FBB. IT'S A FANTASTIC ASSOCIATION FOR SCHOOL, AND I THINK EVERY SCHOOL SHOULD HAVE THEM."

Suzanne Howard, Director of Professional Development, United Learning

"The feel of FBB is a combination of joy and rigor"

Nicola, Darcy's mum, on Nuh:

"He knows how to talk to the kids and is on their level. When you're on their level, they will respect you. I don't think she would have gotten through school without FBB. It's a fantastic association for school, and I think every school should have them."





Harry - a letter from his Mum

"Thank you [Katie] and the FBB team for your support of Harry over his time in Year 9. He is so engaged with your program and in turn school much more. Since you have worked with him, we can see a distinct improvement in his behaviour and effort toward his schooling.

Within six months of starting at BTH [school] Harry was diagnosed with significant dyslexia and within a further 12 months, ADHD. It was a struggle to get the diagnosis, due to his primary school's lack of drive and Covid slowing and delaying the process. Harry's confidence in his abilities took a hit, he just thought of himself as 'stupid' and 'a bit naughty'.

Since the diagnosis, we have worked with BTH to try and get the support needed to enable Harry as much as possible, but it has been difficult at times. As a family, we needed to upskill ourselves and look into avenues such as medication. I firmly believe that involvement in the FBB program has significantly benefited Harry's personal and academic development. Due to his learning differences, he often faces challenges within the traditional classroom setting that can affect his confidence and engagement with his studies.

Since the beginning of the program, Harry has shown resilience and a willingness to learn, traits that I am confident have been contributed to by the supportive

environment of FBB. FBB's commitment to using football as a vehicle to provide young people with the skills, confidence, and experiences necessary to succeed in life aligns perfectly with the needs of Harry. The program's focus on educational engagement through the passion for football has undoubtedly resonated with him, helping to improve his literacy skills and attention span in an interactive manner that he finds relatable and enjoyable.

Additionally, the emphasis on teamwork and social skills development that FBB offers has been instrumental in helping Harry manage his ADHD symptoms, providing him with structured physical activity and opportunities to practice self-discipline, cooperation, and communication in a group setting.

The support and mentorship provided by FBB coaches during the FBB sessions and out of them have been pivotal in helping Harry, meaning a happy engaged child, not on ADHD Medication. I wholeheartedly recommend the Football Beyond Borders program. Their determination, combined with the guidance and positive influence of FBB, will surely lead to a transformative experience for many more students."

**"I WHOLEHEARTEDLY RECOMMEND
THE FOOTBALL BEYOND BORDERS
PROGRAMME. THEIR DETERMINATION,
COMBINED WITH THE GUIDANCE AND
POSITIVE INFLUENCE OF FBB, WILL
SURELY LEAD TO A TRANSFORMATIVE
EXPERIENCE FOR MANY**

The Trustees would like to thank the staff and pupils of the following schools who have helped to make these achievements possible:



Archbishop Lanfranc Academy, Archbishop Tenison's School, Arena Academy, Bacon's College, Basildon Lower Academy, Burlington Danes Academy, Chestnut Grove Academy, Chorlton High School, Chorlton High South, City Academy, City Heights, De La Salle, Debdon Park High School, DSLV Academy, Eltham Hill, Evelyn Grace Academy, Halewood Academy, Harris Clapham Academy, Harris Morden Academy, Harris Peckham Academy, Haverstock, Highgate Wood, Jewellery Quarter Academy, Kemnal Technology College, Ladybridge Community School, Laisterdyke Leadership Academy, London Nautical, Manchester Enterprise Academy, Marsden Heights Community College, MEA Central, North Birmingham Academy, Oasis Media City, Rivington and Blackrod High School, Sale High School, Salford City Academy, Salvatorian college, Sedgill School, Shenley Academy, Saint Gabriel's College, St Mary Magdalene C of E School, Sydenham School, The Albion Academy, The Barlow RC High School, The Crest Academy, The Elmgreen School, The Lowry Academy, The Parker Academy, Valley Leadership Academy, Willenhall Academy and Woodside High School

Coverage

The FBB youth brand continues to grow. In partnership with Gillette, we hosted our biggest Annual Showcase event at the Tottenham Stadium with over 500 guests from the world of football, education, policy, the creative industries and beyond. As ever the night was hosted by young people, with our Youth Board devising the theme of 'New Era, New Game.' Special guests included the England men's team manager, Gareth Southgate, Arsenal legend, Ian Wright, and Lioness and Arsenal defender Lotte Wubben-Moy.

2022 also saw the first FIFA Men's World Cup in the winter months, and on December 6th, we hosted our first ever Football For Good summit in partnership with Common Goal. The event was attended by over 100 representatives from the football sector: players, agents, young people, funders, brands, clubs, campaigners and many more. The event was a large scale co-design workshop to demonstrate how football can be used for good in advancing: educational outcomes, racial justice, LGBTQ+ Inclusion, mental health, environmental outcomes and gender equity. We had experts from across the sector host inspirational team talks in the morning, and then FBB practitioners facilitate the co-creation. Following the summit, we launched the Football For Good Gameplan which published the insight and recommendations from the summit.

Ahead of the World Cup, we sent off the England Men's team at St George's Park on Monday 14th November, in partnership with NIKE FC. All of our schools in the West Midlands got to attend and we



had exclusive access with the players for our social channels. One FBB young person - Aisha - got to co-host the Q&A section with the England men's team and every young person received an England shirt.

We were incredibly proud to partner with JD Sports to build and open a football pitch in Manchester. Our youth creative agency, Youth Beyond Borders, led on the production of the pitch and the launch event, with over 200 people from the local community in Moss Side joining Phil Foden and Ella Toone for the opening at Millennium Powerhouse.

The summer of 2023 brought around a FIFA Women's World Cup. Ahead of the World Cup, FBB & YBB undertook a research project to ask whether the Lionesses' Euros win has impacted our teenage girls' engagement in the game. We conducted focus groups in all regions and surveyed over 600 girls - both in and beyond the FBB cohort. We launched the report at a breakfast event on the 5th of April at M&C Saatchi's offices with Karen Carney MBE, Alex Scott MBE and many other women's football system-influencers and brands in attendance. In the summer, we took over King's Cross station for two days with our first ever immersive exhibition that brought to life the barriers teenage girls face to access football, and asked the general public to support the movement. We were proud to partner with GoFundMe and The Park to bring this campaign to life.

We continued to make headlines in 2022-23, and were particularly proud of this feature in The Times Education Supplement on the importance of Social and Emotional Learning (TES). Our film - Sam's Story - that featured FBB Practitioner Sam Hulme was released in partnership with the National Youth Agency for Youth Work Week 2022 and shortlisted at the Smiley film awards.



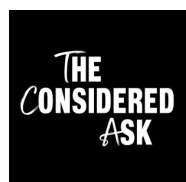
3. FINANCIAL REVIEW

Funding for the Charity comes mainly from partner school service delivery fees, grants, corporate partnerships, supporter donations, legacies, and events. The trustees would like to express their thanks and appreciation to the following benefactors for their very generous support:



AIX Live, Classic Football Shirts, Evelyn Partners, Fanzo, Gillette & Venus, Hill & Knowlton Strategies, Limelight Sports, Mishcon De Reya, Nike, One Future Sports, Passion Digital, PayPal, Salesforce, The FA, The Powerhouse Project, Yard Sale Pizza

Grant making trusts and foundations:



Allegria's Ambition, Bruno Schroder Trust, Buffini Chao, Centrebridge, Comic Relief, Draper's Charitable Trust, Esmée Fairbairn, Eveson Charitable Trust, Fidelity Foundation, Garfield Weston, Greater London Authority, Immersion Capital LLP, Impetus, Jack Petchey, Leathersellers Company, London Violence Reduction Unit, Marcus Lipton, Maudsley Charity, Maurice Fry Charitable Trust, Nuffield Department of Clinical Neurosciences, Paul Hamlyn Foundation, Propel, Raise Your Hands, Sport England, The Considered Ask, formerly known as, Big Ask Foundation, The Dulverton Trust, The Henry Smith Charity, The Rayne Foundation, The Rubin Foundation Charitable Trust, Tuixen Foundation, William Wates, Young Londoners Fund



Special mentions to the
following individuals:

- Alan Payne
- Alastair Gibbons
- Jason McGibbon
- Kevin Reynolds
- Rodri



And in loving memory of:

- Sean Brady
- Morris Gordon
- Amir Hasan
- Freddie McLennan
- Rob Teppett
- Zaian Aimable Lina

And finally, a huge thank you to all those involved with the FBB2023 Challenge who raised more than £25,000 to support our work.

3.1 Financial Activity and Financial Position

The Statement of Financial Activities, Balance Sheets and Statement of Cashflows can be found on pages 36 onwards. The Charity's group reserves decreased by £230,943 (2022: increased by £31,440). The balance sheet shows total net assets of £1,290,988 (2022: £1,521,931). Cash decreased £187,725 from £1,350,086 to £1,162,361 (2022: increased £127,250 from £1,222,836 to £1,350,086).

Included in total funds are amounts totalling £135,997 (2022: £138,090) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise grants subject to grantor imposed conditions. Full details of these restricted funds can be found in note 11 to the accounts together with an analysis of movements in the year.

3.2 Reserves Policy

In August 2023, the Board of Trustees reviewed and amended the organisation's reserves policy to require a higher level of reserves to be maintained. This is as a result of our increased size and reach as an organisation. Football Beyond Borders' reserves policy is to maintain a sufficient level of reserves to enable operating activities to be continued, taking account of potential risks and contingencies that may arise from time to time. The Board of Trustees has set the charity's reserves requirement as a target range between three to four months of normal operating expenditure. This corresponds to one school term, which is the basis of the charity's invoicing cycle. At 31 August 2023 the Charity had net free reserves of £1,053,804 (2022: £1,251,635) as follows:

	2023 (£)	2022 (£)
Total reserves	1,290,988	1,521,931
Less: restricted funds	(135,997)	(138,090)
Less: intangible fixed assets	(37,086)	(45,784)
Less: tangible fixed assets	(64,101)	(86,422)
Free reserves	1,053,804	1,251,635
Free reserves requirement : 3 to 4 month's budgeted routine expenditure	900,000	800,000

3.3 Key Management Remuneration

The Trustees carry out an annual pay review to ensure that the charity's pay levels are fair, competitive and an effective use of Charity funds.



4. FUNDRAISING

The Fundraising team at FBB focuses on securing income from corporate partnerships, trusts and foundations, major donors and community fundraising. Our schools income sits with our Programmes Team. In 2022/23, we raised £2.98 million of income including significant multi-year grants and donations.

Partnerships with companies can offer both financial and in-kind support in the form of pro bono work and providing volunteers. We seek funds from charitable trusts and foundations and apply for both core support and funds restricted to specific projects and purposes. We claim Gift Aid on eligible donations made by individuals.

During budgeting for 22/23, we were aware that we had built up reserves in excess of our target level. We therefore made two key investment decisions: to improve practitioner quality through creating our Practitioner Training Programme, and to improve practitioner experience through building a functioning Operations and Systems team and rolling out a set of digital tools to save practitioner time. This included a partnership with ImpactEd to automate the collection of data from our partner schools, the introduction of a new safeguarding reporting system (CPOMS) and a new reward trip system (Evolve), and new tools for recruitment (TeamTailor) and HR (CharlieHR). This was a strategic decision to invest our excess reserves in developing our internal operations and impact model in preparation for further scale, as well as to develop a trading subsidiary to further drive unrestricted income growth.

All fundraising was carried out by the Chief Executive Officer, Head of Fundraising, Head of Brand and their teams. Fundraising efforts were supported by the Fundraising and Development Committee. As well as being guided by our own internal fundraising strategy and policies, FBB adheres to the Code of Fundraising Practice (including guidance on vulnerable donors) and is registered with the UK Fundraising Regulator.



No external professional fundraisers were used in the financial year ended 31 August 2023 and FBB has not received any complaints regarding our fundraising activities. When interacting with others, fundraisers ensure that they treat people fairly and with respect, explain the cause in a way which does not mislead people, and are sensitive to people who may be in vulnerable circumstances. When FBB graduates are involved in fundraising activities (for example through telling their stories to donors at events), they are remunerated for their time in line with the London Living Wage.

5. PLANS FOR FUTURE PERIODS

As we look ahead to the future at Football Beyond Borders (FBB), our focus involves leveraging our nine years of direct delivery in schools to enact broader systemic change in education. Our vision is of an education system where every young person has a trusted adult in school.

These financial statements form the final year of our 2020-2023 business plan.

- We met or exceeded all targets in the previous business plan, increasing from 900 to 2,000 young people and from £1.6m to £3m.
- We substantially built the evidence base in support of our work through achieving 43% GCSE pass rates for our young people and through completing external evaluations to give further evidence to the robustness of our model.

- We added a third region – the West Midlands – alongside deepening our presence in both Greater Manchester and London. We achieved a successful transition from Co-CEO to sole Chief Executive, recruited a new Chair and built a new Board.

- We secured £250k of start-up funding to launch our trading subsidiary, Youth Beyond Borders, and secured more than £500k of sales in that business over its first 12 months of operation.

- And we did all this despite our programme model and business model being badly hit by the Covid schools shutdown.

Programmes & Impact

We will continue to evolve our programme to drive impact with young people. We are committed to enhancing our staff's capabilities through ongoing training and development, ensuring that FBB remains an organisation that prioritises growth and learning. We will continue to design and refine our Practitioner Training Programme for our staff. Additionally, we are refining our programme interventions, particularly in the second year of our programme, to ensure that we are always driving outcomes for young people.

We will also be seeking better access to school data, enabling practitioners to have real-time insights into key metrics such as attendance, behaviour points, and exclusions. We will also work with external partners to provide the closest control group data set that is possible in order to evaluate our impact.

In collaboration with our partner schools, we will expand our provision of Continuous Professional Development (CPD) and Restorative Practices (RP) to teachers, exploring avenues to achieve outcomes for young people at scale.

People, Culture, and Operations

Our commitment to excellence extends to our internal operations. We are dedicated to refining our recruitment and induction processes to attract and retain top-tier practitioners, and develop them into the experts at working with vulnerable young people. By providing weekly formal training through our PTP (Practitioner Training Programme), as well as structuring the organisation into a 'small teams' model, we want to set up every team member for success in their role.

External Relations

2024 will mark ten years as a charity. As we approach the milestone, we are gearing up to celebrate this moment through a series of events and communications, reuniting previous supporters, partners, teachers, graduates and the rest of the community who have supported FBB's growth over the last decade. To mark ten years, we will also conduct a brand refresh with new visual assets to tell the story of FBB.

In order to deliver this work, we have merged the Fundraising and Brand teams to create one External Relations team whose focus will be to continue growing our youth brand and generating income through corporate partnerships, trusts and foundations, community fundraising and major donors. We will be developing our offer for major donors through the 'Football Patrons Club' next year.

5.1 Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

These financial statements were reviewed by the organisation's Finance and Governance, Risk and Compliance Sub-Committee at quarterly meeting. The Sub-Committee recommended that the Trustees approve the financial statements.






6. APPROVAL

This report has been prepared in accordance with the special provisions for small companies under Part 15 of The Companies Act 2006.

The report of the Trustees was approved by the Trustees on **5/28/2024** and signed on their behalf by:

Ian Gethin
Chair of the Board of Trustees

DocuSigned by:

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Report of the Auditor to the Trustees of Football Beyond Borders For the year ended 31 August 2023

Opinion

We have audited the financial statements of Football Beyond Borders (the 'charity') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not

identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees

are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those covered by the Statement of Recommended Practice for Charities (SORP 2019) and the Charities Act 2011. We assessed the risk of material misstatement in respect of fraud by making enquiries of management and trustees and by testing the implementation of accounting controls in place.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above by making enquiries with key personnel and reviewing relevant documentation such as minutes of Trustee meetings and correspondence with regulatory bodies. We considered the risk of fraud through management override by incorporation testing of journal entries. We also considered, and tested for, the possibility of unauthorised payments to related parties.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Maurice Brindley BSc FCA
Senior Statutory Auditor
for and on behalf of Brindley Millen Ltd
Chartered Accountants and Statutory Auditors
167 Turners Hill
Cheshunt
Hertfordshire, EN8 9BH

Dated:..... 5/28/2024

DocuSigned by:
Maurice Brindley
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Consolidated Statement of Financial Activities (incorporating an income and expenditure account) For the year ended 31 August 2023

	Note	Funds 2023 £	Funds 2023 £	Total 2023 £	Funds 2022 £	Funds 2022 £	Total 2022 £
Income from:	2						
Donations, legacies and grants		1,353,753	951,600	2,305,353	1,100,918	978,719	2,079,637
Charitable activities		613,870	-	613,870	441,000	-	441,000
Other trading activities		515,522	-	515,522	264,760	-	264,760
Investments		1,359	-	1,359	488	-	488
Total Income		2,484,504	951,600	3,436,104	1,807,166	978,719	2,785,885
Expenditure on:	3						
Raising funds		1,070,473	191,539	1,262,012	476,251	349,389	825,640
Charitable activities		1,645,844	759,191	2,405,035	1,141,329	787,476	1,928,805
Total Expenditure		2,716,317	950,730	3,667,047	1,617,580	1,136,865	2,754,445
Net (expenditure)/income before tax	4	(231,813)	870	(230,943)	189,586	(158,146)	31,440
Tax payable		-	-	-	-	-	-
Net (expenditure)/income after tax		(231,813)	870	(230,943)	189,586	(158,146)	31,440
Transfers between funds	11	2,963	(2,963)	-	8,997	(8,997)	-
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		(228,850)	(2,093)	(230,943)	198,583	(167,143)	31,440
Total funds brought forward		1,383,841	138,090	1,521,931	1,185,258	305,233	1,490,491
Total funds carried forward		1,154,991	135,997	1,290,988	1,383,841	138,090	1,521,931

Balance Sheets As at 31 August 2023

		Group						Charity					
Note		Unrestricted Funds		Restricted Funds		Total		Unrestricted Funds		Restricted Funds		Total	
		2023	£	2023	£	2022	£	2022	£	2023	£	2022	£
Fixed Assets													
5	Intangible Assets	37,086	-	-	-	45,784	37,086	-	-	45,784	-	45,784	-
6	Tangible Assets	64,101	-	-	-	86,422	64,101	-	-	86,422	-	86,422	-
7	Investments	-	-	-	-	-	-	-	-	-	-	-	-
		101,187	0	0	0	132,206	101,188	0	0	132,207	0	132,207	0
Current Assets													
8	Debtors	313,898	37,311	117,528	37,311	441,103	397,273	117,528	37,311	472,365	117,528	589,893	117,528
	Cash At Bank And In Hand	1,039,675	1,162,361	1,244,524	1,350,086	1,350,086	916,758	1,039,867	1,039,867	1,039,867	105,562	1,145,429	105,562
		1,353,573	159,997	223,090	1,791,189	1,791,189	1,314,031	159,997	159,997	1,512,232	223,090	1,735,322	223,090
Creditors - Amounts Falling Due Within One Year													
9		211,363	24,000	85,000	24,000	284,691	117,706	24,000	24,000	188,574	85,000	273,574	85,000
		1,142,210	135,997	138,090	1,506,498	1,506,498	1,196,325	135,997	135,997	1,323,658	138,090	1,461,748	138,090
Creditors - Amounts Falling Due After More Than One Year													
10		88,406	-	-	-	116,773	88,406	-	-	116,773	-	116,773	-
		1,154,991	135,997	138,090	1,521,931	1,521,931	1,209,107	135,997	135,997	1,339,092	138,090	1,477,182	138,090
Represented By:													
11	Restricted Funds	-	135,997	138,090	138,090	138,090	-	135,997	135,997	-	138,090	138,090	138,090
	Unrestricted Income Funds	1,154,991	1,154,991	-	1,383,841	1,383,841	1,209,107	-	-	1,339,092	-	1,339,092	-
		1,154,991	135,997	138,090	1,521,931	1,521,931	1,209,107	135,997	135,997	1,339,092	138,090	1,477,182	138,090

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

The financial statements were approved by the Trustees on5/28/2024..... and signed on their behalf by:

Ian Gethin
Chair of the Board of Trustees
Company registration: 8809181

DocuSigned by:
Ian Gethin
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Report of the Auditor to the Trustees of Football Beyond Borders For the year ended 31 August 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Net cash flows from operating activities	12	(176,964)	17,124	(159,840)	68,420
Cash flows from investing activities:					
Interest from investments		1,359	-	1,359	488
Purchase of intangible fixed assets		(2,963)	-	(2,963)	(27,642)
Purchase of tangible fixed assets		(12,672)	-	(12,672)	(39,016)
Net cash used in investing activities		(14,276)	0	(14,276)	(66,170)
Cash flows from financing activities					
Repayments of borrowing		(12,049)	-	(12,049)	-
Cash inflows from new borrowing		-	-	-	125,000
Interest paid		(1,560)	-	(1,560)	-
Net cash provided by financing activities		(13,609)	0	(13,609)	125,000
Change in cash and cash equivalents in the reporting period		(204,849)	17,124	(187,725)	127,250
Cash and cash equivalents brought forward		1,244,524	105,562	1,350,086	1,222,836
Cash and cash equivalents carried forward		1,039,675	122,686	1,162,361	1,350,086

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities Act 2011, the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102) (revised 1 January 2022). The financial statements are drawn up on the historical cost basis of accounting.

These financial statements consolidate the results of the charity and its wholly owned subsidiary Youth Beyond Borders Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account and cashflow statement, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 and Section 1 of FRS 102.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In preparing financial statements it is necessary to make certain judgements, estimated and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements:

Useful economic life of tangible fixed assets: the annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when

necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Accounting Policies

Rentals under operating leases are charged as incurred over the term of the lease.

Intangible Fixed Assets

The costs of software development have been capitalised and is being amortised over 5 years.

Tangible Fixed Assets

The cost of fixed assets, less any expected residual value, is depreciated on a straight-line basis over the effective useful life of the asset, which has been estimated as follows:

Equipment: 4 years.
Vehicles: 5 years.

Leasehold improvements: 5 years.

Investments in subsidiaries

Investments in subsidiaries are at cost.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

Group	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations & legacies				
Donations	700,485	220,000	920,485	973,997
Income tax reclaimed	41,385	-	41,385	15,954
Legacies	-	-	-	200
Grants	611,883	731,600	1,343,483	1,089,487
	<u>1,353,753</u>	<u>951,600</u>	<u>2,305,353</u>	<u>2,079,638</u>
Charitable activities				
Service delivery	613,870	-	613,870	441,000
Other trading activities				
Fundraising (event income, auctions etc)	33,208	-	33,208	32,170
Subsidiary trading	482,314	-	482,314	232,590
	<u>515,522</u>	<u>0</u>	<u>515,522</u>	<u>264,760</u>
Investments				
Bank Interest	1,359	-	1,359	488
	<u>2,484,504</u>	<u>951,600</u>	<u>3,436,104</u>	<u>2,785,886</u>

Grants totalling £125,514 were received from government funded schemes.

A wide range of donors have made generous contributions towards the work of FBB's various activities. These include: Allegra's Ambition, Big Ask Foundation, Buffini Chao, Centrebridge, Comic Relief, Draper's Charitable Trust, Esme Fairbairn, Eveson Charitable Trust, Fidelity Foundation, Garfield Weston Foundation, Greater London Authority, Immersion Capital LLP, Impetus, Jack Petchey, Leathersellers Company, London Violence Reduction Unit, Marcus Lipton, Maudsley Charity, Maurice Fry Charitable Trust, ML Community Enterprise Ltd, Nuffield Department of Clinical Neurosciences, Pangolin PR, Paul Hamlyn Foundation, Propel, Raise Your Hands, Sport England, Sported Barclays, Team Archie, The Dulverton Trust, The Henry Smith Charity, The Rayne Foundation, The Rubin Foundation Charitable Trust, Tuixen Foundation, William Wates Memorial Trust, Young Londoners Fund

3. Expenditure

	Direct costs £	Support costs £ (note 3a)	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Expenditure on:						
Raising Funds	1,178,054	83,958	1,070,473	191,539	1,262,012	825,640
Charitable Activities	1,649,410	755,624	1,645,844	759,191	2,405,034	1,928,805
	2,827,464	839,582	2,716,317	950,730	3,667,046	2,754,445

Raising funds: direct costs include salaries, collecting agent fees, marketing, advertising, equipment and events costs; subsidiary's cost of sales.

Charitable Activities: direct costs include salaries, sub-contractors, travel & subsistence.

3a. Allocation of 2023 support costs to charitable and fundraising expenditure

	Staff costs £	Office costs £	Other costs £	Unrestricted £	Restricted £	Total £
Raising funds	29,145	39,945	14,868	71,901	12,057	83,958
Charitable activities	262,307	359,503	133,814	647,114	108,510	755,624
	291,452	399,448	148,682	719,015	120,567	839,582

Support costs have been allocated the following basis: 10% raising funds and 90% to charitable activities.

3b. Staff costs

Included within expenditure are the following staff costs:

	Total 2023 £	Total 2022 £
Wages and salaries	2,108,698	1,547,954
Statutory Maternity Pay recovered	(13,499)	(10,644)
Employer's National Insurance	209,170	152,384
Pension contributions	45,217	29,221
	2,349,586	1,718,915
Of which: gross salaries (including Employer National Insurance and employer pension contributions paid to Key Management Personnel)	137,376	112,493

The Charity was staffed during the year ended 31 August 2023 by both employed and self-employed individuals. The average number of employed individuals during the year was 68 (2022: 60). 3 (2022: nil) employed individuals received emoluments (including employer pension contributions) in the banding £60,000 - £70,000 during the year.

4. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Depreciation of owned assets	34,440	-	34,440	30,552
Loss on disposal of fixed assets	553	-	553	1,324
Amortisation of intangible fixed assets	11,661	-	11,661	6,060
Auditor's remuneration	4,730	-	4,730	4,750

5. Intangible Fixed Assets

Group & Charity

Cost

At 1 September 2022
Additions
Disposals

At 31 August 2023

Amortisation

At 1 September 2022
Charge For Year
Disposals

At 31 August 2023

Net Book Value

At 31 August 2023

At 31 August 2022

Software Development £
57,942
2,963
-
60,905
12,158
11,661
-
23,819
37,086
45,784

6. Tangible Fixed Assets

Group & Charity	Leasehold Improvements £	Recording Equipment £	Office Equipment £	Vehicles £	Total £
Cost					
At 1 September 2022	25,657	6,494	81,364	66,176	179,691
Additions	-	287	12,385	-	12,672
Disposals	-	-	(1,963)	-	(1,963)
At 31 August 2023	25,657	6,781	91,786	66,176	190,400
Depreciation					
At 1 September 2022	14,158	6,494	23,914	48,703	93,269
Charge for Year	5,132	2	22,437	6,869	34,440
Disposals	-	-	(1,410)	-	(1,410)
At 31 August 2023	19,290	6,496	44,941	55,572	126,299
Net Book Value					
At 31 August 2023	6,367	285	46,845	10,604	64,101
At 31 August 2022	11,499	0	57,450	17,473	86,422

All of the fixed assets are used for charitable purposes.

7. Fixed Asset Investments

The investment is 100% of the share capital of Youth Beyond Borders Limited ("YBB") (company number: 13369578), a company limited by shares. YBB was incorporated on 30 April 2021 and established to generate income for the Charity. All activities have been consolidated on a line by line basis in the statement of financial activities and balance sheets. Available profits are gift aided to the charitable company. A summary of the results and financial position of YBB is shown below:

Profit & loss account	2023 £	2022 £
Turnover	514,862	297,590
Cost of sales	(393,649)	(120,351)
Gross profit	121,213	177,239
Administration expenses	(170,606)	(130,603)
Loan interest	(4,723)	(1,887)
Corporation tax	-	-
Gift Aid Donation	(44,748)	(39,391)
Net (loss)/profit for the year	(98,864)	5,358

Balance Sheet	2023 £	2022 £
Current assets	188,118	220,673
Creditors: amounts due within one year	(137,490)	(59,151)
Creditors: amounts due after more than one year	(104,743)	(116,773)
Net (liabilities)/assets	(54,115)	44,749
Represented by:		
Share capital	1	1
Retained profit	(54,116)	44,748
	(54,115)	44,749

8. Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Grants receivable	182,176	340,057	182,176	340,057
Service delivery receivables	61,054	5,500	61,054	5,500
Amounts due from Youth Beyond Borders Ltd	-	-	148,576	164,806
Gift Aid receivable	-	9,310	-	9,310
Trade debtors	61,067	10,240	-	-
Prepayments	35,116	64,337	35,116	62,695
Other debtors	11,796	11,659	7,662	7,525
	351,209	441,103	434,584	589,893

9. Creditors - Amounts Falling Due Within One Year

	2023 £	2022 £	2023 £	2022 £
Trade creditors	53,096	47,611	27,480	43,597
Deferred income	24,000	150,000	24,000	150,000
Other creditors including taxation and social security	46,403	46,780	40,293	42,445
VAT	32,973	2,768	-	-
Loan	24,545	8,227	24,545	8,227
Accruals	54,346	29,305	25,388	29,305
	235,363	284,691	141,706	273,574

10. Creditors - Amounts Falling Due After More Than One Year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Loan: due between 1 and 5 years	88,406	105,287	88,406	105,287
Loan: due after more than 5 years	-	11,486	-	11,486
Loan	88,406	116,773	88,406	116,773

The loan is from the Postcode Innovation Trust and was drawn down in March 2022. The loan, which is unsecured, is repayable over 6 years and interest is payable at a rate of 3% per annum.

11. Restricted Funds

11a. Current Year	At 1 September 2022 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 August 2023 £
FBB Schools	6,892	-	-	(6,892)	-	0
FBB Therapeutic Work	34,392	-	-	(34,392)	-	0
FBB Reflective Practice	15,039	-	-	(15,039)	-	0
FBB North West	41,541	-	-	(41,541)	-	0
Core costs	40,226	-	-	(40,226)	-	0
Resourcing Specific Programmes & Activities	0	951,600	(950,730)	135,127	-	135,997
	138,090	951,600	(950,730)	(2,963)	0	135,997

The various fund transfers to Resourcing of Specific Programmes & Activities were to reflect the fact that all of the restricted funding is received with a view to fulfilling the stated objects of the charity. Going forward the presentation is simplified and easier both to present and to understand. Further details of the activities previously disclosed separately can be found in the report of the trustees.

In addition, there was one transfer of £2,963 from restricted to unrestricted to record the restricted funding of the purchase of intangible fixed assets during the year. Depreciation on the intangible fixed asset is being charged to the unrestricted fund.

11b. Prior Year	At 1 September 2021 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 August 2022 £
FBB Schools	0	284,816	(277,924)	-	-	6,892
FBB Therapeutic Work	0	140,771	(202,122)	95,743	-	34,392
FBB Reflective Practice	0	60,000	(75,636)	30,675	-	15,039
FBB North West	0	215,000	(173,459)	-	-	41,541
Core costs	305,233	278,132	(407,724)	(135,415)	-	40,226
	305,233	978,719	(1,136,865)	(8,997)	0	138,090

The fund transfers were from Core Costs to FBB Therapeutic Work and FBB reflective Practice in order to more accurately reflect the funding for those activities from the prior year; the balance of 8997 to unrestricted funds in order to align the total of restricted funds by the underlying funders.

Descriptions of the funds are as follows:

- FBB Schools: funds received in support of our core programme which uses FBB's Curriculum to deliver education and football classes to 9 to 15 year olds who are passionate about football but underperforming at school.
- FBB Therapeutic Work: Funds received in support of our specialist counselling support for young people
- FBB Reflective Practice: Funds received in support of our continual professional development and supervisory support for teachers and pastoral staff at our partner schools.
- FBB North West: funds received in support of our core programme in the north west of England.
- Core Costs: funds received in order to fund support costs.

12. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	Funds 2023 £	Funds 2023 £	Total 2023 £	Total 2022 £
Net income for the reporting year (as per the statement of financial activities)	(228,850)	(2,093)	(230,943)	31,440
Adjustments for:				
Depreciation charges	34,440	-	34,440	30,552
Amortisation charges	11,661	-	11,661	6,060
Interest from investments	(1,359)	-	(1,359)	(488)
Interest paid on loans	1,560	-	1,560	
Loss/profit on the disposal of fixed assets	553	-	553	1,324
(Increase)/decrease in debtors	9,677	80,217	89,894	(169,989)
Increase/(decrease) in creditors	(4,646)	(61,000)	(65,646)	169,521
Net cash provided by (used in) operating activities	(176,964)	17,124	(159,840)	(101,101)

13. Operating Lease Commitments

	2023 £	2022 £
Not later than one year	10,500	10,500
Later than one year and not later than five years	-	10,500
	10,500	21,000

14. Related Party Transactions

Barak Ngoma, a trustee, was paid £100 for services to Youth Beyond Borders, 100% owned subsidiary of the charity.

No other Trustee received any financial benefits through their association with the charity. Trustees were reimbursed £185 expenses during the year (2022: £64).

The aggregate total amount of donations by Trustees to the charity during the year was £164 (2022: £400).

15. Members Funds

The company is a private company limited by guarantee with no share capital. The total liability of the members is limited to £10 in the event of a winding up.



