

TRUSTEES'



REPORT

and Consolidated
Financial Statements

For the Year ended 31 August 2024



COMPANY LIMITED BY GUARANTEE
CHARITY REGISTRATION NUMBER: 1158046
COMPANY REGISTRATION NUMBER: 8809181



CONTENTS

Legal and administrative information	02
Introduction from Trustee Chair	03
Annual Report of the Trustees	04
Independent Auditor's report	30
Consolidated statement of financial activities	34
Balance sheets	35
Consolidated statement of cash flows	46

Legal & Administrative Information

for the Year Ended 31 August 2024

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 August 2021.
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>Paul Barber OBE (appointed 13 February 2025 as the Trustee Chair) Ian Gethin (Interim Chair from 8 November 2023 to 12 February 2025) Matt Stevenson-Dodd (Trustee Chair, resigned 8 November 2023) Alma Donohoe (Treasurer, appointed 8 December 2023) Syreeta Allen Claire Camara Aninda Saha Hugo Scheckter Susan Williamson 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 of Football Beyond Borders), Tom Bateman (Director of Programmes), Joe Watfa (Director Of People, Culture & Operations) and Ceylon Hickman (Director of External Relations).
Bankers	Natwest Bank Croydon High Street, 1 High Street, Croydon, London, CR9 1PD
Auditor	Maurice Brindley BSc FCA Brindley Millen Ltd 167 Turners Hill Cheshunt, Hertfordshire, EN8 9BH

Introduction from Paul Barber OBE, Trustee Chair:

When I first came across the work of Football Beyond Borders, I was struck by how powerfully it aligned with my own experiences — both as a professional in football and as a young person who, at a critical moment in life, was given a chance by someone who saw potential in me.

I was 13 when my parents separated. I wasn't failing at school, but I certainly wasn't thriving. Like many young people facing upheaval at home, I lost focus. I stopped turning up, I stopped engaging. What brought me back was football — and more importantly, a coach who took the time to build a relationship with me. That trusted adult relationship, forged on the pitch but grounded in care and consistency, helped me back on track and shaped the path I've walked ever since.

That's what Football Beyond Borders is all about. Every day, around a million children go to school in this country without that kind of support — without a trusted adult to lean on when life gets tough. FBB's mission is simple but profound: to ensure that every young person has a trusted adult in their corner, and to use football as the starting point for building that relationship. It's not about pulling young people out of school — it's about keeping them in it, helping them re-engage, and equipping them with the confidence, skills, and qualifications to thrive.

Having spent more than 25 years in the game, I've seen firsthand the unique power football has to bring people together, build confidence, and shape identity. Football is often the hook — but the real magic of FBB lies in its people. The practitioners who work in schools week in, week out are skilled, compassionate professionals who understand how to reach young people who might otherwise slip through the cracks. It's a privilege to support them in this role.

When I was asked to become Chair of the Board of Trustees at FBB, the answer was an easy one. I recognised not only the impact this organisation is already having — with over 3,000 young people supported last year — but also its ambition to go further. Over the next three years, we want to more than double our reach. That's not just a target on paper — it's a commitment to expanding the number of lives we can help transform, while staying grounded in the deep relational work that makes FBB special.



I'm proud to be joining a group of Trustees who care deeply about this mission, and who bring real insight and expertise to the table. As you read this report, you'll see the evidence of a year of growth, learning, and deepened impact — from enhanced programme outcomes to new partnerships and an ever-stronger financial foundation. You'll also get a glimpse of what's to come: a refreshed business plan, a growing external relations function, and a ten-year anniversary that gives us cause to celebrate — and to dream bigger.

It's an honour to Chair this organisation at such a pivotal moment. I look forward to working alongside staff, Trustees, supporters, and most importantly, young people, to make our vision — of a country where every young person has a trusted adult — a reality.

Paul Barber OBE
Non-Executive Chair of Trustees

1. STRUCTURE, GOVERNANCE & MANAGEMENT

Annual report of the trustees
For the year ended 31 August 2024



The Trustees submit their report and the group financial statements of Football Beyond Borders (“the Charity”) for the year ended 31 August 2024. 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'.

This academic year was the first year of our three year business plan 09/2023 to 08/2026.

Therefore, it was a year of stability on the board. Our chair for the previous business plan cycle, Matt Stevenson-Dodd, stood down and our Treasurer for the previous business plan, Ian Gethin, stepped up to the Chair role while we searched for the right candidate in the long term. In turn, Alma Donahoe became Treasurer and Chair of the Finance, Governance and Risk Committee.

In a year in which the business plan had already been agreed, and of financial and staffing stability, the Trustees focused on developing the policies and practices to enable FBB to continue scaling in line with its values and working culture.

This included:

- a pay review process and a new pay policy incorporating job factor scoring, external benchmarking and an equity review for all roles;
- a revised communications framework setting out the criteria through FBB would judge the appropriateness of commenting on issues within the education system and relating to young people
- a strategy for FBB's role in driving system level change, grounded in our vision of a country where every young person has at least one trusted adult relationship throughout their teenage years

The Trustees continued to focus on FBB's founding question: 'What does it take for our most vulnerable young people to thrive in mainstream school?'. This year's impact evaluation saw the Trustees prioritise making progress in our outcomes for the most at risk girls in Year 2 of our programme, on reducing variability in outcomes on our programmes in the North West, and on necessary adaptations to maintain our high levels of weekly reach of young people in a system with high levels of pupil absence from school..

On leadership development, the Trustees have continued to take a long term, developmental view to succession planning with a steadfast commitment to nurturing talent and ensuring a seamless transition in key leadership roles. There were no departures from our Senior Leadership Team this year, enabling the organisation to continue with a long term focus on succession.

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 2025, 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 sheet, level of unrestricted reserves and our funding pipeline (both secure and target versus applicable expenditure) as evidenced by our cashflow forecast.



1.2 Finance, Governance, and Risk Committee (FGRC)

The Finance, Governance, and Risk Committee (FGRC) was established in October 2020 to provide additional oversight and expertise in key areas of the organisation, in alignment with the Charity Governance Code. The Committee comprises a minimum of two Trustees (Alma Donahoe, Ian Gethin, and Syreeta Allen) and two Independent Experts (Charlotte Towerton and Stephanie Allen), who bring specialist knowledge in areas such as risk management, charity law, safeguarding, governance, compliance, and charity finance.

During the 2023/24 period, there were no departures from the Committee. However, discussions commenced with potential new members to join for the 2024/25 academic year. These individuals bring expertise in safeguarding, legal, finance, and lived experience as FBB participants, ensuring the Committee continues to benefit from diverse perspectives and specialised insights.

All FGRC activities are guided by its Charter, established by the Board of Trustees in 2020. Governance has been formally added to the Committee's Charter and has been a key focus alongside safeguarding. Safeguarding remains a critical priority, and its inclusion in the Charter has facilitated deeper scrutiny and discussion of this vital area. Together, these additions ensure the Committee provides comprehensive oversight, strengthening the organisation's overall accountability, governance, and risk management. Below is a summary of progress made against each category of the Charter over the past year:

1. **External Audit/Examiner:** Following a tendering process involving multiple auditors, the Board of Trustees decided to retain Brindley Millen Ltd as the organisation's external auditor. Their proven reliability, competitive cost, and efficient timelines made them the preferred choice.
2. **Internal Finance Controls:** An internal review was conducted to assess staff access and limits on prepaid cards. Additionally, heads of each department received training on the internal finance system, enabling them to review their teams' spending and enhance overall financial oversight.
3. **Annual Financial Statements:** The FGRC fulfilled its Charter mandate by reviewing and approving the latest annual accounts. This process included a discussion with management and the accountant responsible for preparing the draft accounts, followed by final approval after the auditor's review.
4. **Financial Reporting:** Significant improvements were made to financial reporting, including the introduction of a more detailed and structured monthly management account. This new format places greater emphasis on cashflow forecasting, secured income, and revenue pipeline analysis. Quarterly forecasting continued to ensure agility in responding to financial performance.
5. **Governance:** The Committee reviewed and proposed enhancements to the charity's governance framework. A new centralised document was introduced to monitor and track governance activities, alongside a scorecard to ensure high standards are consistently met.
6. **Risk Management:** The Senior Leadership Team expanded its approach to risk management by involving the wider team in risk review and mitigation planning. This inclusive approach ensures risks are effectively monitored and that all staff can contribute to developing solutions.
7. **Safeguarding:** Safeguarding remained a priority for the Committee this year. The safeguarding policy was reviewed and streamlined to ensure clarity and accessibility for all staff. The Designated Safeguarding Lead provided detailed quarterly reports to the FGRC, enabling in-depth discussion and ongoing improvement in this area.

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

13 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.

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

Risk identified	Controls, actions and mitigations
Significant incident occurs with a student while in the care of FBB	<ul style="list-style-type: none"> • Additional resources brought in to maintain internal systems • Annual First Aid training for all staff and First Aid kits for all staff • Set of documents required - risk assessments, contact numbers - before any trip is approved • First Aid register for all practitioners to add incidents • Regular training around reporting and trips
Regional operations close down due to a lack of new schools' pipeline or capacity outside of London.	<ul style="list-style-type: none"> • New retention strategy was developed for existing schools. • Director of Programmes allocated some of their own resource to focusing on school retention and development of new business pipeline. • Additional management capacity in the NW • As part of the school retention strategy, we are exploring a school sales focused role in each of the regions with an increased focus on the relationship management with schools • NW Leadership Group set up to discuss new schools and schools retention
FBB Schools programme impact not maintained at scale	<ul style="list-style-type: none"> • The Impact Team was built with 3 members working across Data, Evaluation, Training and Design, and with a responsibility for embedding an impact culture across the organisation. • An Impact brief was included in the School Programme Managers's role. • Embedding Termly evaluations of our impact which will feed into Impact Management work with SPMs and the design of our staff training. • We have partnered and received funding from Impetus to embed ImpactEd platform to set-up school level benchmarks to better understand our regional impact, to help us better investigate regional contexts and variables. • A Practitioner Training Programme in place practitioners focusing on key skills needed to deliver our impact. • School Sales Retention and Programme re-design project to adapt our programme to meet school's needs. • All schools we worked with last year who continued into this year are on multiyear contracts.
Safeguarding disclosure not dealt with properly by a staff member	<ul style="list-style-type: none"> • Safeguarding training delivered at start of school year and start of calendar year • Weekly reminders of safeguarding processes in team meetings • Designated Safeguarding Leads (DSL) now have monthly supervision from NSPCC DSL Supervisor. • Full time Safeguarding lead in place. • Investment in CPOMS software. • Regular training as part of the PTP for all staff. • Senior leaders have taken part in DSL level 3 training

2. PROGRAMMES AND IMPACT



OUR VISION

At FBB, we are fighting for a country where 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.



WE DELIVERED

2,664 PARTICIPANTS

1,764

(66%) BOYS

900

(34%) GIRLS

58%

FROM GLOBAL
MAJORITY
BACKGROUNDS

1,492

(56%) YOUNG PEOPLE
WERE ELIGIBLE FOR
PUPIL PREMIUM

414

INCREASE IN
PARTICIPANTS FROM
THE PREVIOUS YEAR

852

(32%) OF OUR YOUNG
PEOPLE HAD SPECIAL
EDUCATIONAL NEEDS
(4% EHCP AND 28%
K CODE)

	2021/22	2022/23	2023/24
Total Participants	1,497	2,250	2,664
Total Projects	97	120	132

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)

We work across three regions: London (51% of participants), the North West (38%) and the West Midlands (11%).

Of the 2,664 young people we worked with this year, 1,764 (66%) were boys, 900 (34%) were girls. 1,492 (56%) of our young people were eligible for Pupil Premium; 852 (32%) of our young people had Special Educational Needs (4% EHCP and 28% K Code) and 1,545 (58%) of our participants were from global majority backgrounds.

Our Outcomes

- **Finishing School:** 97% of our at-risk students weren't permanently excluded or managed moved. This measure has remained strong year on year, even as we've continued to scale our programmes (97% in 2022-23).
- **Academic Attainment:** 51% of our at-risk participants achieved a pass grade in their English and Maths GCSEs. Our young people were 10 times more likely to pass English and Maths than those in our national comparison groups (9 times more likely in 2022-23).
- **Developing Skills:** 70% of our at-risk participants improved their Social Emotional Learning (SEL) skills. 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).

OUTCOMES

97%

Of our at-risk students weren't permanently excluded or managed moved. This measure has remained strong year on year, even as we've continued to scale our programmes (97% in 2022-23).

51%

Of our at-risk participants achieved a pass grade in their english and maths gcse. Our young people were 10 times more likely to pass english and maths than those in our national comparison groups (9 times more likely in 2022-23).

70%

Of our at-risk participants improved their social emotional learning (sel) skills. 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).

Intermediate Outcomes

Behaviour:

We're positively impacting behaviour points; 3 out of 5 of our at-risk students and passive learners improved their behaviour in school (received fewer behaviour points in HT5 than in HT1).

Wellbeing:

2 out of 3 of our at risk students saw an improvement or a stabilisation in their mental wellbeing over the course of the year. An independent evaluation from #Beewell, the University of Manchester and Probono Economics found that "wellbeing improvements were similar to those observed for UK adults moving from being unemployed to employment.

The FBB programme looks to be good value for money, even without including wider potential benefits through improved academic attainment and reduced exclusions which were not included due to lack of quantitative evidence to benchmark FBB against" (Probono Economics and # Beewell 2024). 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 adolescence.

Suspensions:

3 out of 4 at-risk students saw a reduction in the number of suspensions they received over the course of the year (received fewer suspensions in HT5 than in HT1).



OUR *APPROACH*

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



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, delivering 1:1 therapeutic mentoring sessions, conducting classroom observations, restorative meetings, re-integration meetings and much more.

Parent/carers engagement

We build and strengthen the bridges between school, home and young people. We do this through half termly parent/carers engagement including phone calls home, updates and supporting on parent's evenings.

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

Continuous Professional Development 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.

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 The Football Beyond Borders Level 3 Certificate in Supporting Vulnerable Adolescents to Thrive in School. 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:



Jean

Jean joined the FBB programme as a role model in 2020, and from the outset, it was clear he had a natural charisma and charm that helped him connect with others. He quickly became a positive influence within his group, known for his kindness, thoughtfulness, and sharp sense of humour. It was rare for a morning at Chestnut Grove to pass without Jean popping into the FBB office to greet staff and check in on how everyone was doing.

However, despite his role model status, it became clear that actually Jean was actually at risk of exclusion. He struggled with emotional regulation, which at times led to conflict with both peers and teachers. When relationships broke down, he found it difficult to rebuild them, and this ultimately resulted in several internal and off-site exclusions.

A turning point came during the Year 10 residential trip with FBB. During a football tournament, Jean was in-

involved in a confrontation with a player from another team. Where he might previously have reacted with anger, Jean showed real maturity by walking away and avoiding further conflict. When his team was later disqualified from the tournament, Jean responded with reflection rather than frustration. He took responsibility for his actions and those of the group, recognising the importance of accountability — a real moment of growth.

Through an FBB link, Jean also accessed free maths tutoring to support his learning. Over time, Jean made great progress in managing his emotions and became more open to the process of rupture and repair in relationships with adults. His journey with FBB also saw him share his experiences with others at staff training, offering insight into what the programme meant to him. In 2024, Jean graduated the programme and secured his GCSEs.

**"LAST YEAR,
WE HAD SEEN A
64% REDUCTION
IN OUR SUSPENSION
DATA AND FBB
HAD A HUGE PART
TO PLAY IN THAT."**

— Raj Mann, Headteacher at
Arena Academy, Birmingham



"FBB staff role model what we want from adults in our school."

— David Carr, Principal at Burlington Danes Academy, London

"If you give FBB a chance, you'll change the lives of those young people"

— Christian Harris, Deputy Headteacher at Chorlton School, Manchester

"All young people can benefit from this kind of intervention. It's not just about those with the highest needs — it's about broadening every student's experience."

— Paddy Russell, Headteacher at Ladybridge High School, Bolton

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



Accrington Academy, Archbishop Lanfranc Academy, Archbishop Tenison's School, Arena Academy, Ark Globe Academy, Ark Walworth Academy, Bacon's College, Basildon Lower Academy, Bishop Justus CofE School, Blessed Thomas Holford, Burlington Danes Academy, The Charter School North Dulwich, Chestnut Grove Academy, Chorlton High School, City Academy, City Heights, COLA Southwark, De La Salle High School, Debden Park High School, Eltham Hill, Evelyn Grace Academy, Glebe School, Halewood Academy, Harris Beulah Hill Academy, Harris Clapham Academy, Harris Morden Academy, Harris Tottenham Academy, Haverstock School, Hendon School, Highgate Wood, Holland Park School, Holy Family Catholic School, Jewellery Quarter Academy, Kernnal Technology College, Knights Haberdasher's Academy, Ladybridge Community School, Laisterdyke Leadership Academy, London Nautical School, Magna Carta School, Manchester Enterprise Academy, North Liverpool Academy, Oasis Academy Shirley Park, Ormiston Forge Academy, Our Lady St Chad's, Rockwood Academy, Sale High School, Salford City Academy, Skinners' Academy, Saint Gabriel's College, St John Fisher Catholic Voluntary Academy, St Philomena's High School for Girls, Teddington School, The Barlow RC High School, The County High School Leftwich, The Elmgreen School, The Urswick School, Valley Leadership Academy, Wardle Academy, West Walsall Academy, Whitefield School, Willenhall Academy and Woodside High School.

Coverage

The FBB brand reached new heights in our 10th anniversary year. We marked this milestone with a series of celebrations, culminating in our biggest Annual Showcase yet – supported by Nike and EA Sports. Hosted by young people, the night followed the theme ‘Brave New World’ and featured an immersive exhibition, interactive workshops, and a stage show that brought the history of FBB to life. Special guests included global football icon Sam Kerr, and we proudly announced Manchester City and Spain’s Rodri as our latest FBB Ambassador.

Throughout the year, we continued to create spaces for powerful conversations. We hosted an exclusive evening with Ian Wright and Gillette, premiering our documentary [‘What Makes A Man’](#) – a moving exploration of masculinity, featuring Ife Ogunjobi from Ezra Collective. In football, we brought together players and leaders like Ben Mee, Justin Cochrane, and Daniel Geey for exclusive discussions about the game.

Our impact was further validated by a [landmark report](#) from Pro Bono Economics, using University of Manchester research and #BeeWell’s data set, which highlighted that FBB generated £5.5 million in well-being benefits to society. Each FBB Practitioner delivered £150,000 worth of benefits, and the jump in wellbeing was found to be equivalent to going from unemployed to employed. This evidence strengthens our mission and underscores the value of trusted adults in education.

This year also saw major partnerships come to life. We launched the EA Sports FC Futures School, providing



young people with opportunities to engage in their learning through the medium of football. Our collaboration with Marcus Rashford led to the global launch of Play Forward – a programme dedicated to supporting transition from primary to secondary school. In a continuation of our work with Common Goal, we introduced Create The Space – a mental health initiative to support practitioners within the football sector with the core skills to be trusted adults to young people.

Our creative output was recognised on major platforms. Our [Women’s World Cup film](#) won a prestigious Young Directors Award at Cannes, and we were featured in the [Portrait of Britain exhibition](#). FBB staff and young people also played a role in the Nike kit launch for England at the Men’s Euros of 2024, highlighting the intersection of football, culture, and community.

Beyond the pitch, our brand partnerships reflected our commitment to young people. We teamed up with JD Sports to create a bespoke duffel bag for every young person on our programme. In collaboration with Fred Again, we released a limited-edition t-shirt, and we worked with Visa and Kitround on their ‘Declutter & Do Good’ campaign to provide further opportunities for our young people.

Finally, as we closed out our 10th year, we unveiled a bold new visual identity – a rebrand that reflects the evolution of FBB while staying true to our roots. The past year was our most impactful yet, and as we look ahead, we remain committed to ensuring that every young person has the opportunity to thrive.



YBB[©]

23/24 UPDATES





YBB is the trading subsidiary of the FBB group

Strong Revenue Growth and Community Reach

More than doubled our revenue from *£320k to £780k* in turnover, while building a grassroots youth network of over 2,000 young people across the creative, entrepreneurial, and wellness sectors.

High-Profile Brand Collaborations

Delivered impactful campaigns and programmes for some of the *world's leading youth-focused brands*, including Nike, JD Sports, Netflix, Kurt Geiger, and KFC.

Establishment of a Culturally Resonant Youth Brand

Built a *trusted and aspirational youth identity* that has attracted influential 16–25-year-old tastemakers across the UK, establishing early brand affinity and cultural relevance.

Development of a Scalable Agency Operating Model

Established a *core agency infrastructure* with defined service offerings, operational workflows, project delivery tools, financial systems, and a repeatable revenue model.

Formation of a High-Performing Hybrid Team

Built a *talented, mission-aligned team* covering some of the core creative and strategic capabilities needed to consistently deliver high-quality work

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:

WOH

[ART OF FOOTBALL]

KITLOCKER.COM

Venus Gillette

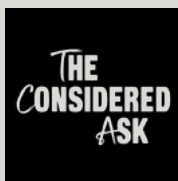
Gillette

passion
digital



CAA Stellar, EA Sports, Gillette & Venus, Gumball 3000, Haal Media, Hill & Knowlton Strategies, Hugo Boss, JD Sports, KFC, Media Arts Lab, Montagu Events Limited, Nike, Playmaker Experiential, Salesforce, Snap Group, The FA, The Powerhouse Project, Visa, Xero

Grant making trusts and foundations:



Brightside Charity, Common Goal/ King Baudouin Foundation, Esmee Fairbairn, Garfield Weston, Greenwood Place, Impetus, JD Foundation, Julia Rausing, Lightbulb, Paul Hamlyn Foundation, Propel, The Dulverton Trust, The Neville Abraham Foundation, The Rayne Foundation, The Sanghera Foundation, Tony Greener/ Minton Charitable Trust, William Watts, Walcott Foundation, Youth Futures Foundation



Special mentions to
the following individuals:

ASHLEY COE
GORDON SANGHERA
JASON MCGIBBON
MIRANDA PORRITT
RODRI



3.1 Financial Activity and Financial Position

The Statement of Financial Activities, Balance Sheets and Statement of Cashflows can be found on pages 34, 35 and 36 respectively. The Charity's group reserves increased by £7,972 (2023: decreased by £230,943). The balance sheet shows total net assets of £1,298,960 (2023: £1,290,988). Cash decreased £428,991 from £1,162,361 to £733,370 (2023: decreased £187,725 from £1,350,086 to £1,162,361).

Included in total funds are amounts totalling £68,562 (2023: £135,997) 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

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 2024 the Charity (Group) had net free reserves of £1,160,938 (2023: £1,053,804) as follows:

	2024 (£)	2023 (£)
Total reserves	1,298,960	1,290,988
Less: restricted funds	(68,562)	(135,997)
Less: intangible fixed assets	(24,905)	(37,086)
Less: tangible fixed assets	(44,555)	(64,101)
Free reserves	1,160,938	1,053,804
Free reserves requirement 3 to 4 month's budgeted routine expenditure	1,000,000	900,000

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 school income sits within our Programmes Team. In 2023/24, we raised £3,190,607 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.

All fundraising was carried out by the Chief Executive Officer, Director of External Relations, Head of External Relations and their team. Fundraising efforts

were supported by the 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 2024 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, Football Beyond Borders (FBB) is committed to building on our nine years of direct delivery in schools to drive systemic change in education. Our vision is for an education system where every young person has a trusted adult relationship in school.

To achieve this, we will focus on four key priorities:

Drive systems change: Expanding our training of both our practitioners and school staff, while campaigning for a shift in the mental model of the education system. Collaboration with key partners will be central to this effort.

Deliver more impactful programmes: Strengthening the depth and quality of our work to ensure young people receive the support they need to thrive. This includes enhancing practitioner development and deepening our partnerships with schools.

Reach more young people: Expanding our programmes to engage more young people across the country, ensuring those who need our support the most can access it.

Scale with confidence: Growing sustainably by embedding strong internal structures, investing in our marketing to schools, and growing each of our four income streams sustainably.

To support these priorities, we will embed participatory budgeting to empower all of our staff in shaping our organisation's direction, and implement dynamic decision-making to create a more agile and responsive structure where those with greatest experience of the context will make the decisions on our strategic priorities.

Impact & Programmes

Improving our programme and reach with At Risk young people in Year 2: In 2023-24 we continued to see lower reach for our young people in Year 2 (75%) and we continued to see school exclusions be highest in that year too, we explored the barriers to reaching and impacting young people in Year 2 of our programme and through that project we came to the following approach to roll-out this academic year:

- A change management approach to drive practitioner focus on Year 2 through creating a working group dedicated to improving Year 2
- Small pilots to be delivered across the academic year, including designing new schemes of learning; new structure for transformational opportunities; incentivising attendance through lunches; events to build relationships with teachers and home; peer to peer mentoring
- All practitioners who've been with us for 2+ years completing a Level 5 degree in Trauma Informed Practices, to improve their skills in supporting vulnerable young people
- Roll-out of fortnightly 'At Risk Hour': a reflective space to support practitioners with interventions for individual young people
- New impact team members bringing in their experi-



ence working with different groups of young people (North West, Boys, Safeguarding) to inform decisions and approach working with different young people

Improving our engagement in Year 3 and Year 4: In 2023-24 we continued to struggle to deliver our Year 3 and Year 4 programmes as intended, we have struggled with data completion around our older cohorts which makes it hard to fully understand our reach and we have faced challenges with the management and prioritisation of Year 3 +4.

We know that when young people do engage in Year 3 and Year 4 we see considerable developments in their SEL outcomes which the evidence demonstrates leads to increased likelihood of GCSE success. Our plan to address Year 3 +4 engagement this year is

- Strategic Project to increase Year 3 and Year 4 engagement led by SLT member
- Additional resource allocated to Year 3 and Year 4 (SLT leading this workstream and we're recruiting a full time Partnerships Lead who will be leading on the logistics for holiday programmes and external opportunities for our Year 3 participants)
- The new Senior Impact Manager will be responsible for improving data completion

Developing our programme to support young people who are struggling with their School Attendance: Since COVID we've seen a national school attendance crisis. In Half Term 5 this year, our most vulnerable young people's school attendance dropped to 79% (meaning they are missing a day of learning every week). Our programme is designed to work during the school day and pre-pandemic we used to say that young people with low school attendance were ineligible for the programme because it hindered our ability to effectively reach and engage with them. This year, we'll deep dive into school attendance and decide:

- Is school attendance one of our core outcomes?
- If it is, what programme and resource changes do we need to make to best support young people who are struggling with this (e.g. do we need more time for home visits and support outside of school?)

In collaboration with our partner schools, we will continue to explore avenues for achieving impact at scale through working with adults in the system. We will seek to bring together school leaders more to help us explore this route to scale and advocate for our trusted adult vision.

People, Culture, and Operations

We are prioritising a people-first approach to amplify our impact and growth. This includes developing a strong employer brand to attract a broader, more diverse talent pool at all levels, with a focus on equity-driven recruitment practices and partnerships with underrepresented communities. To retain and empower our team, we're expanding our development and workforce support package - embedding developmental programmes, leadership pathways, and trauma-informed training tailored to working with vulnerable young people.

External Relations

2024/25 will be a year to consolidate and build on the success and growth of 23/24. We look forward to working with our new Chair, Paul Barber OBE, in growing our presence in football. We will also be adding members to our Development Committee, as we look to grow our income from major donors.

We plan to invest in our fundraising and communications systems as we set the foundations for increased scale. We will pivot away from the traditional 'Annual Showcase' event this year, and run a series of different events for our supporters.

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 30th April 2025 and signed on their behalf by:

Paul Barber OBE
Chair of the Board of Trustees



Paul Barber (May 27, 2025 17:55 GMT+2)



Report of the Auditor to the Trustees of Football Beyond Borders For the year ended 31 August 2024

Opinion

We have audited the financial statements of Football Beyond Borders (the 'charity') for the year ended 31 August 2024 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor'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.



28/05/2025

Dated:

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



Consolidated Statement of Financial Activities

(incorporating an income and expenditure account)

For the year ended 31 August 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Voluntary giving		1,812,691	755,129	2,567,820	1,353,753	951,600	2,305,353
Charitable activities		695,272	-	695,272	613,870	-	613,870
Other trading activities		921,138	-	921,138	515,522	-	515,522
Investments		2,517	-	2,517	1,359	-	1,359
Total Income		3,431,618	755,129	4,186,747	2,484,504	951,600	3,436,104
Expenditure on:	3						
Raising income in respect of:							
Voluntary giving		299,259	81,614	380,873	353,744	103,634	457,378
Charitable activities		2,432,246	734,745	3,166,991	1,952,628	810,985	2,763,613
Trading subsidiary costs of sales		621,623	-	621,623	393,649	-	393,649
Charitable activities		3,083	6,205	9,288	16,296	36,111	52,407
Total Expenditure		3,356,211	822,564	4,178,775	2,716,317	950,730	3,667,047
Net income/(expenditure) before tax	4	75,407	(67,435)	7,972	(231,813)	870	(230,943)
Tax payable		-	-	-	-	-	-
Net income/(expenditure) after tax		75,407	(67,435)	7,972	(231,813)	870	(230,943)
Transfers between funds	11	-	-	-	2,963	(2,963)	-
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		75,407	(67,435)	7,972	(228,850)	(2,093)	(230,943)
Total funds brought forward		1,154,991	135,997	1,290,988	1,383,841	138,090	1,521,931
Total funds carried forward		1,230,398	68,562	1,298,960	1,154,991	135,997	1,290,988

Balance Sheets As at 31 August 2024

		Group				Charity			
	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2023	Restricted Funds 2023
		£	£	£	£	£	£	£	£
Fixed Assets									
Intangible Assets	5	24,905	-	24,905	37,086	-	37,086	37,086	-
Tangible Assets	6	44,555	-	44,555	64,101	-	64,101	64,101	-
Investments	7	-	-	-	-	-	1	1	1
		69,460	0	69,460	69,460	0	101,188	101,188	0
Current Assets									
Debtors	8	701,662	107,544	809,206	313,898	37,311	397,273	397,273	37,311
Cash At Bank And In Hand		772,352	(38,982)	733,370	1,039,675	122,686	916,758	916,758	122,686
		1,474,014	68,562	1,542,576	1,474,014	68,562	1,314,031	1,314,031	159,997
Creditors - Amounts Falling Due Within One Year									
	9	247,178	-	247,178	211,363	24,000	137,451	117,706	24,000
		1,226,836	68,562	1,295,398	1,226,836	68,562	1,196,325	1,196,325	135,997
Net Current Assets									
Creditors - Amounts Falling Due After More Than One Year									
	10	65,898	-	65,898	88,406	-	88,406	88,406	-
		1,230,398	68,562	1,298,960	1,230,398	68,562	1,209,107	1,209,107	135,997
Net Assets									
Represented By:									
Restricted Funds	11	-	68,562	68,562	-	135,997	135,997	-	135,997
Unrestricted Income Funds		1,230,398	-	1,230,398	1,154,991	-	1,209,107	1,209,107	-
		1,230,398	68,562	1,298,960	1,154,991	135,997	1,209,107	1,209,107	135,997
Total Funds									


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 on 30th April 2025 and signed on their behalf by:

Paul Barber OBE
Chair of the Board of Trustees
Company registration: 8809181


Paul Barber (May 27, 2025 17:55 GMT+2)

The Consolidated Statement of Cashflows for the year ended 31 August 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Net cash flows from operating activities	12	(225,345)	(161,668)	(387,013)	(159,840)
Cash flows from investing activities:					
Interest from investments		2,517	-	2,517	1,359
Purchase of intangible fixed assets		-	-	-	(2,963)
Purchase of tangible fixed assets		(18,820)	-	(18,820)	(12,672)
Net cash used in investing activities		(16,303)	0	(16,303)	(14,276)
Cash flows from financing activities					
Repayments of borrowing		(22,508)	-	(22,508)	(12,049)
Interest paid		(3,167)	-	(3,167)	(1,560)
Net cash provided by financing activities		(25,675)	0	(25,675)	(13,609)
Change in cash and cash equivalents in the reporting period		(267,323)	(161,668)	(428,991)	(187,725)
Cash and cash equivalents brought forward		1,039,675	122,686	1,162,361	1,350,086
Cash and cash equivalents carried forward		772,352	(38,982)	733,370	1,162,361

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. 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.

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 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Voluntary income				
Donations	1,180,767	233,411	1,414,178	920,485
Income tax reclaimed	14,701	-	14,701	41,385
Grants	617,223	521,718	1,138,941	1,343,483
	1,812,691	755,129	2,567,820	2,305,353
Charitable activities				
Service delivery	695,272	-	695,272	613,870
Other trading activities				
Fundraising (event income, auctions etc)	1,540	-	1,540	33,208
Subsidiary trading	919,598	-	919,598	482,314
	921,138	0	921,138	515,522
Investments				
Bank Interest	2,517	-	2,517	1,359
	3,431,618	755,129	4,186,747	3,436,104

Grants totalling £ 213,871 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: Adobe, Brightside Charity, CHK Foundation, Common Goal/ King Baudouin Foundation, Esmee Fairbairn, FIFA Foundation, Garfield Weston, Greenwood Place, Immersion Capital LLP, Impetus, JD Foundation, Julia Rausing, Lightbulb, Paul Hamlyn Foundation, Propel, The Dulverton Trust, The Neville Abraham Foundation, The Rayne Foundation, The Sanghera Foundation, Tony Greener/ Minton Charitable Trust, Tuixen Foundation, William Wates, Walcott Foundation, Youth Futures Foundation

3. Expenditure

Group

2024	Direct costs £ (note 3b)	Support costs £ (note 3a)	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Expenditure on:					
Raising Funds					
Voluntary giving	219,323	161,550	299,259	81,614	380,873
Charitable activities	1,909,529	1,257,462	2,432,246	734,745	3,166,991
Trading subsidiary costs	621,623	-	621,623	-	621,623
Charitable Activities	5,600	3,688	3,083	6,205	9,288
	2,756,075	1,422,700	3,356,211	822,564	4,178,775
2023	Direct costs £ (note 3b)	Support costs £ (note 3a)	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Expenditure on:					
Raising Funds					
Voluntary giving	284,060	173,318	353,744	103,634	457,378
Charitable activities	1,716,371	1,047,242	1,952,628	810,985	2,763,613
Trading subsidiary costs	393,649	-	393,649	-	393,649
Charitable Activities	32,548	19,859	16,296	36,111	52,407
	2,426,628	1,240,419	2,716,317	950,730	3,667,047

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

2024	Staff costs £	Office costs £	Other costs £	Unrestricted £	Restricted £	Total £
Raising funds:						
Voluntary giving	63,930	72,088	25,532	135,049	26,501	161,550
Charitable activities	497,613	561,117	198,732	1,051,178	206,284	1,257,462
Charitable activities	1,459	1,646	583	3,083	605	3,688
	563,002	634,851	224,846	1,189,309	233,390	1,422,700

2023	Staff costs £	Office costs £	Other costs £	Unrestricted £	Restricted £	Total £
Raising funds:						
Voluntary giving	77,270	75,273	20,775	142,225	31,094	173,318
Charitable activities	466,890	454,824	125,528	859,362	187,879	1,047,242
Charitable activities	8,854	8,625	2,380	16,296	3,563	19,859
	553,014	538,722	148,683	1,017,883	222,536	1,240,419

Support costs have been allocated on the basis of direct charitable costs (see 3b)

3b. Direct charitable costs

2024	Unrestricted £	Restricted £	Total £
Raising funds:			
Voluntary giving	190,210	55,113	245,323
Charitable activities	1,381,068	528,461	1,909,529
Charitable activities	-	5,600	5,600
	1,571,278	589,174	2,160,452

2023	Unrestricted £	Restricted £	Total £
Raising funds:			
Voluntary giving	211,520	72,540	284,060
Charitable activities	1,093,265	623,106	1,716,371
Charitable activities	-	32,548	32,548
	1,304,785	728,194	2,032,979

3c. Staff costs

The Charity was staffed during the year ended 31 August 2024 by both employed and self-employed individuals. Included within expenditure are the following staff costs of employed individuals:

	Total 2024 £	Total 2023 £
Wages and salaries	2,272,975	2,108,698
Statutory Maternity Pay recovered	(9,530)	(13,499)
Employer's National Insurance	226,064	209,170
Pension contributions	49,926	45,217
	2,539,435	2,349,586
Of which: gross salaries, Employer National Insurance and employer pension contributions paid to Key Management Personnel	292,795	137,376

The average number of employed individuals during the year was 69 (2023: 68). 4 (2023: 3) employed individuals received emoluments (including employer pension contributions) in the banding £60,000 - £70,000.

4. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging:

Net income/(expenditure) is stated after charging:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Depreciation of owned assets	33,474	-	33,474	34,440
Loss on disposal of fixed assets	4,891	-	4,891	553
Amortisation of intangible fixed assets	12,181	-	12,181	11,661
Auditor's remuneration	5,950	-	5,950	4,730

5. Intangible Fixed Assets

Group & Charity

Cost

At 1 September 2023
Additions
Disposals

At 31 August 2024

Amortisation

At 1 September 2023
Charge For Year
Disposals

At 31 August 2024

Net Book Value

At 31 August 2024

At 31 August 2023

Software Development £
60,905
-
-
60,905
23,819
12,181
-
36,000
24,905
37,086

6. Tangible Fixed Assets

Group & Charity

Cost

At 1 September 2023
Additions
Disposals

At 31 August 2024

Depreciation

At 1 September 2023
Charge for Year
Disposals

At 31 August 2024

Net Book Value

At 31 August 2024

At 31 August 2023

	Leasehold Improvements £	Recording Equipment £	Office Equipment £	Vehicles £	Total £
At 1 September 2023	25,657	6,781	91,786	66,176	190,400
Additions	-	-	18,820	-	18,820
Disposals	-	-	(13,213)	-	(13,213)
At 31 August 2024	25,657	6,781	97,393	66,176	196,007
At 1 September 2023	19,290	6,496	44,941	55,572	126,299
Charge for Year	5,132	72	21,401	6,869	33,474
Disposals	-	-	(8,321)	-	(8,321)
At 31 August 2024	24,422	6,568	58,021	62,441	151,452
At 31 August 2024	1,235	213	39,372	3,735	44,555
At 31 August 2023	6,367	285	46,845	10,604	64,101

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 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

Turnover
Cost of sales

Gross profit

Administration expenses
Loan interest
Corporation tax

Net profit/(loss) before tax

Corporate distributions

Net profit/(loss) for the year

2024 £	2023 £
931,599	514,862
(621,623)	(393,649)
309,976	121,213
(237,685)	(170,606)
(3,167)	(4,723)
-	-
69,124	(54,116)
(15,008)	(44,748)
54,116	(98,864)

Balance Sheet

Current assets
Creditors: amounts due within one year
Creditors: amounts due after more than one year

Net assets/(liabilities)

Represented by:

Share capital
Retained profit

2024 £	2023 £
248,815	188,118
(185,056)	(137,490)
(63,758)	(104,743)
1	(54,115)
1	1
-	(54,116)
1	(54,115)

8. Debtors

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Grants receivable	584,983	182,176	584,983	182,176
Service delivery receivables	51,125	61,054	51,125	61,054
Amounts due from Youth Beyond Borders Ltd	-	-	140,203	148,576
Gift Aid receivable	7,500	-	7,500	-
Trade debtors	49,800	61,067	-	-
Prepayments	54,920	35,116	54,920	35,116
Other debtors	60,878	11,796	5,831	7,662
	809,206	351,209	844,562	434,584

9. Creditors - Amounts Falling Due Within One Year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	135,113	53,096	42,165	27,480
Deferred income	-	24,000	-	24,000
Other creditors including taxation and social security	64,518	46,403	56,058	40,293
VAT	1,459	32,973	-	-
Loan	24,545	24,545	24,545	24,545
Accruals	21,543	54,346	14,683	25,388
	247,178	235,363	137,451	141,706

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

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Loan: due between 1 and 5 years	65,898	88,406	65,898	88,406
Loan: due after more than 5 years	-	-	-	-
Loan	<u>65,898</u>	<u>88,406</u>	<u>65,898</u>	<u>88,406</u>

The loan is from the Postcode Innovation Trust and was drawn down in March 2023. The loan, which is unsecured, is repayable over 6 years and interest is payable at a rate of 3% per annum.

11. Restricted Funds

Group

11a. Current Year

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 August 2024 £
Resourcing Specific Programmes & Activities	135,997	755,129	(822,564)	-	-	68,562
	<u>135,997</u>	<u>755,129</u>	<u>(822,564)</u>	<u>0</u>	<u>0</u>	<u>68,562</u>

11b. Prior 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
	<u>138,090</u>	<u>951,600</u>	<u>(950,730)</u>	<u>(2,963)</u>	<u>0</u>	<u>135,997</u>

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. 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.

12. Reconciliation of net income to net cash flow from operating activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Net income for the reporting year (as per the statement of financial activities)	75,407	(67,435)	7,972	(230,943)
Adjustments for:				
Depreciation charges	33,474	-	33,474	34,440
Amortisation charges	12,181	-	12,181	11,661
Interest from investments	(2,517)	-	(2,517)	(1,359)
Interest paid on loans	3,167	-	3,167	1,560
Loss/profit on the disposal of fixed assets	4,892	-	4,892	553
(Increase)/decrease in debtors	(387,764)	(70,233)	(457,997)	89,894
Increase/(decrease) in creditors	35,815	(24,000)	11,815	(65,646)
Net cash provided by (used in) operating activities	(225,345)	(161,668)	(387,013)	(159,840)

13. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2024 £	2023 £
Not later than one year	49,572	8,300
Later than one year and not later than five years	135,064	33,200
More than five years	49,108	40,808
	233,744	82,308

14. Related Party Transactions

Barak Ngoma, a trustee, was paid £34,000 (£nil) and pension contributions of £833 (2023: £nil) in his employed capacity at Youth Beyond Borders, a 100% owned subsidiary of the charity. In 2023 Barak Ngoma was paid £100 for services to Youth Beyond Borders.

No Trustee received any financial benefits through their association with the charity. Trustees were reimbursed £316.40 during the year for Travel.

The aggregate total amount of donations by Trustees to the charity during the year was £924.

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.



