

**SHEFFIELD WEDNESDAY FOOTBALL CLUB
COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

**CHARITY NUMBER: 1108538
COMPANY NUMBER: 05053927**

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

Directors & Trustees: D Chansiri
J Roddison
J Redgate
J Dean
R Wilson
T Braithwait (appointed 2 May 2019)
P Senior (appointed 2 May 2019)
A Wallis (appointed 2 May 2019)
C Thornton (appointed 5 December 2019)

Community Programme Manager: M Brameld

Registered Office: Sheffield Wednesday Football Club
Hillsborough
Sheffield
S6 1SW

Registered Number: 05053927 (England and Wales)

Charity Number: 1108538

Auditors: Roddis Taylor Robinson
Chartered Accountants
Unit 6
Acorn Business Park
Woodseats Close
Sheffield
S8 0TB

Bankers: Santander Corporate and Commercial Banking
Bridle Road
Bootle
Merseyside
L30 4GB

The Co-operative Bank plc
PO Box 250
Skelmersdale
NW8 6WT

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT)

FOR THE PERIOD ENDED 31 AUGUST 2019

The Trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the period ended 31 August 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The charity is a charitable company limited by guarantee and was set up on 24 February 2004. It is governed by a memorandum and articles of association issued on 16 February 2015.

PRINCIPAL OBJECTS AND ACTIVITY

The principal objects are to further assist in the education and social welfare (on a social and physical basis) of both adults and children within Sheffield and the surrounding areas through the use of the game of football (including its history and rules) and other ancillary sporting activities as educational tools and in furtherance of the objects to provide in Sheffield and its surrounding areas, facilities at Hillsborough and Middlewood Road, Sheffield for meetings, lectures and classes for the benefit of such adults and children.

The main aim during the period was to encourage more people, especially children to play and watch football. The charity further aimed to promote closer links between Sheffield Wednesday Football Club and the local community, to utilise the Club's facilities for improvement in education and health.

ACHIEVEMENTS AND PERFORMANCE

During the period the charity delivered participative football opportunities in a variety of settings in the Sheffield area. The work included in school, after school and holiday football courses, visits to the football club and birthday parties. Work was also carried out with disability groups and young offenders.

The charity also operates a Study Support and Learning Centre providing teaching support to local children.

During the period the charity received grant funding to facilitate staffing in all of the above areas.

The Trustees confirm that they have had due regard to the guidance published by the Charity Commission on public benefit in the performance of the charity's activities.

**STATEMENT ON SOCIAL RESPONSIBILITY
CHARITY POLICY**

The club supported various charities throughout the period, believing it is important to use the power of the SWFC brand to give these worthwhile charities the opportunities to raise funds at the football club. A snapshot of this policy includes the following beneficiaries:

- Bluebell Wood Children's Hospice
- The Children's Hospital Charity, Sheffield
- Weston Park Hospital Cancer Charity
- St Luke's Hospice
- S6 Foodbank
- Royal Society for the Blind

We also provide match tickets and signed memorabilia for numerous charitable organisations, local schools and youth organisations. In addition, we work closely with several homeless charities, while the NCS (National Citizen Service) programme works with several charities to raise both their profile and much-needed funds through the social action programmes.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

Community Involvement

This period was yet another hugely successful period for Corporate Social Responsibility at the club where our work in the community has gone from strength to strength.

The number of young people and families we reach is over 100,000 and the range of activities provided has also expanded, creating one of the most wide-ranging community programmes not only in football, but throughout sport. The city partnerships have increased due to the success of the programmes we deliver across the city of Sheffield.

We have secured a state-of-the-art education facility to deliver high quality education to students in South Yorkshire, making us one of the biggest providers of BTEC sport in South Yorkshire.

Community Programme

The Sheffield Wednesday Community Programme is the Football Club's charitable arm, established to support the development of cohesive communities around South Yorkshire and increase engagement, training provision and support amongst its residents working across four EFL key themes:

- Participation
- Social Inclusion
- Health and Well-Being
- Education

We endeavour to encourage confidence, active lifestyle and participation of sport regardless of gender, ethnicity, disability, race, age and sexual orientation.

SWFCCP enjoys major success in connecting the local community to our club and is widely recognised as an exciting market leader. We operate under five key aims:

- Raising educational achievement
- Creating pathways to employment
- Building healthier lifestyles
- Bringing communities together
- Reducing crime

Partnerships are the key to the programme creating sustainability, with associates on board from Sheffield Hallam University, Sheffield College, NCFE, SFA, SCC, NCS Trust, EFL and PL.

Education Programme

SWFCCP provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered by the charity aim to improve the motivation, confidence, and self-esteem of people on the courses and help to create life-changing opportunities as they are supported in improving their employability prospects.

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

We work in partnership with the local authority on our Alternative Provision programme. This programme is for learners who, because of exclusion, illness or other reasons, would not otherwise receive suitable education; education arranged by schools for learners on a fixed period exclusion; and learners being directed by schools to off-site provision to improve their behaviour. We offer vocational qualifications and imbed numeracy and literacy whilst using the power of sport to try and re-engage these young people back in to mainstream education. Pathways are in place for students to attend post 16 provision at SWFCCP at the end of year 11.

Our post 16 Education Provision delivers Study Programmes that include BTEC Level 1 in Sport (Sport and Active Leisure), NCFE Level 2 in Sport (Coaching Pathway), BTEC Level 3 Extended Diploma in Sport (Development, Coaching and Fitness) and BTEC Level 3 Extended Diploma in Performing Arts (Dance Pathway). Learners are taught by fully qualified teachers from the Community Programme and re-sit functional skills or GCSE English and Maths if they have not achieved a GCSE grade 4 (or above). All students have an enrichment timetable that includes training and participating in an 11 a side football programme, representing the college in the AoC league. The Performing Arts students have taken part in a variety of dances including ballet, jazz, contemporary and street. They have performed at various venues including on the pitch at Sheffield Wednesday first team matches.

All learners take part in work placements with the aim to improve their CV and give them vital work experience in preparation for Higher Education and employment. All learners have clear pathways through the courses, with progression to Higher Education provision.

In Partnership with the EFL Trust and the University of South Wales, we offer a Foundation Degree in Community Football Coaching and Development with a top up to a BSc (Hons) Football Coaching Development and Administration degree. We have a 100% success rate of employment for students that have completed the full BSc (Hons) degree.

Again, in partnership with the EFL trust we have delivered our first adult education traineeship programme for learners aged 19-24 & 25+. The programme is designed to upskill learners to make them more employable. Learners studied a level 1 qualification in Customer Service, work preparation training including CV writing and interview preparation, functional skills in English and Maths up to level 2 and a work placement for 12 weeks.

KEY FACTS - EDUCATION

Based on the academic year 2018/19

- Alternative Provision programme – Sport Studies x 12 students
- BTEC Level 1 Diploma in Sport
- NCFE Level 2 Certificate/ Diploma in Sport
- BTEC Level 3 Diploma/ Extended Diploma in Sport x 143 students
- Foundation Degree in community football coaching and development x 6 students
- 16-18/19-24/25+ year old Traineeship funded through DWP/EFL Trust x 24 students
- Our NCFE level 2 work is to be used as an example to other local providers due to the outstanding feedback we received

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

National Citizen Scheme

Numbers and targets

510 young people had attended the NCS over the period. Recruitment had been strong in most schools.

Partnership Schools

We deliver in the following designated schools and colleges:

- Chaucer School
- Ecclesfield School
- Hillsborough College
- Stocksbridge High School
- Tapton School
- Sheffield Girls High School

Successes

We remain one of the biggest local delivery partners throughout the NCS programme. Our NCS students raised significant funds for various charities across the period including Sheffield Children's Hospital, Sheffield Royal Society for the Blind and Cavendish Cancer Care.

Venues

We have utilised the following venues across Sheffield for the delivery of different programme phases:

Youth Hostel Associations (Peak District/Lake District)
Sheffield 3 (University Accommodation)
Hillsborough College
Hillsborough Arena
Hillsborough Stadium

Mini Owls

The Mini Owls session takes place at SWFC Training Ground. These are fun-based learning programmes for three to twelve - year-olds to encourage all aspects of balance and co-ordination, with both mental and physical development. Over 120 children per week attend sessions.

Early Years Programme

Delivered in nursery and infant schools across Sheffield, the Sheffield Wednesday Community Programme has produced this structured coaching resource to ensure a high level of sporting interest from a young age.

The Early Years Programme delivers an exciting multi-sport project that helps develop children's agility, balance, and co-ordination, in addition to their social interaction skills and self-confidence.

Holiday Programme

Soccer Camps are delivered at a wide range of venues across Sheffield.

SWFCCP Holiday Programmes are run by FA qualified community coaches and is a fantastic way for children to spend the school holidays.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

Development Centre's:

This is one of SWFCCP most high-profile schemes.

We run several development centres, which include an Advanced Training Syllabus where sessions are planned in partnership with the SWFC academy. This gives the chance for participants to potentially progress to the academy which in turn could lead to a professional career. Through the academy, community coaches will recommend young players who show potential, which may lead to an opportunity of a trial with Sheffield Wednesday FC.

School Programmes – Curriculum Coaching/Breakfast clubs/Lunch Clubs/After School Provision:

SWFCCP delivers across all schools at various times. Though predominantly football-based, the sessions also offer dance, gymnastics and basketball training and are run by qualified community coaches. The sessions encourage extra curriculum participation with an emphasis on children's agility, balance and co-ordination, in addition to their social interaction and well-being.

Social Inclusion Programme:

SWFCCP's newly established Inclusion department is comprised of two strands of work. This includes school and community-based disability provision, which features the EFL Trust Every Player Counts project.

Additionally, under the Inclusion department is the Premier League Kicks (PL Kicks) programme stretching across Sheffield, working alongside partners such as Premier League Charitable Fund and South Yorkshire Police.

The purpose of the Premier League Kicks initiative through Sheffield Wednesday Community Programme, is to provide safe sporting activities for young people in Sheffield. Our overall aims are to reduce the rates of anti-social behaviour, promote community cohesion, educate young people and raise aspirations. By engaging young people in constructive activities, including a wide variety of sports, coaching, music and educational and personal development sessions, SWFCCP have engaged over 700 young people in 2019.

From this great success SWFCCP have seen the considerable growth of the Premier League Programme. For the next three years the social inclusion department will triple engagement figures across the target areas in Sheffield aiming to use the power of the football club to raise aspirations.

Disability Programme:

The Disability Programme aims to improve the quality of life for disabled people by developing the physical fitness of both male and female participants from all age categories. With Sheffield and Hallamshire County FA as one of our key partners we increase participation in all areas of our programme and push to develop players to a competitive standard which will create more opportunities for elite performers to excel.

Our aim at Sheffield Wednesday Community Programme is to provide an all-inclusive disability project. We offer social opportunities to those that may not necessarily have the chance of an able-bodied sports participant.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

Through Every Player Counts Programme, SWFCCP aims to support children, young people and adults with SEND. We deliver a variety of sessions within schools, college and community settings, engaging participants in inclusive physical activity. We focus on providing open-access provision that is accessible to all to support people to stay active, meet new people and develop a passion for sport and physical activity.

Further to this, we continue to help people break down barriers by offering volunteer opportunities and qualifications. We provide opportunities to develop leadership and coaching experiences to create positive role models for the programme.

FINANCIAL REVIEW

The Trustees agreed to change the accounting reporting date from 31 May to 31 August to align the year end date with the end of the academic year. The financial results therefore cover a 15-month period. The results were very disappointing which had been exacerbated by several changes in key personnel which had an impact on the income from various areas but most notably education and NCS. The charity experienced a period of financial difficulty as resources expended exceeded incoming resources and it took some time to reduce costs to match the activity levels resulting in a significant reduction in total funds carried forward. Despite this the charity has been able to fulfil all its contracts and obligations.

The charity has developed new areas of delivery through grant funding. Securing additional funding through DWP and EFL has increased our offer to local youths who are unemployed. The charity also secured further funding through the EFL and PCT to deliver additional health related projects within S6. In partnership with SY Police and the PCC, SWFCCP have successfully run sessions in areas that have high volumes of crime and anti-social behaviour problems. This has led to a decrease in police call outs and better community cohesion. All the parts of funding have enabled SWFCCP to increase their profile in the local community.

The information set out in note 2 to these accounts details the main areas of activity for fund raising purposes, the expenditure set out in note 3 to these accounts was incurred in furtherance of the charity's objectives in delivering its programme of projects and courses.

PLANS FOR FUTURE PERIODS

The Trustees expect the charity to return to generating surplus funds by way of increasing incoming resources through developing its range of products and services, increasing the number of attendees for particular courses and the introduction of costs controls especially as a result of the covid-19 pandemic.

RESERVES

The overall fund balance at 31 August 2019 was £56,624, which was all unrestricted.

RESERVES POLICY

The Trustees set a reserves policy which requires:

SWFCCP to strive to build up free reserves (unrestricted funds not committed or invested in tangible assets) to a target of at least three months of annual resources expended.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

RESERVES POLICY (CONTINUED)

- Reserves will then be maintained at a level which ensures that:
 - SWFCCP core activity can continue during a period of unforeseen difficulty
 - The charity can meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts to creditors and commitments under leases.
 - The charity can meet unexpected costs like break down of essential office equipment, staff cover re illness, maternity leave, parental leave and legal costs defending the charity's interest.
- A proportion of reserves will be maintained in a readily realisable form.

When considering the required level of reserves for SWFCCP, the following factors have been taken into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments

In the period the charity was unable to maintain the desired free reserves as required by the reserves policy due to outgoing resources exceeding incoming resources.

The free funds brought forward of £222,522, which had been built up according to the reserves policy, were used to cover the excess expenditure in the period. In this respect the Trustees consider the reserves policy to be a success as the accumulated reserves exceeded the deficit for the period. As at 31 August 2019 free funds amounted to £56,624.

The Trustees plan to rebuild the free reserves in accordance with the policy, as incoming resources once again exceed outgoing resources and through regular reviews of both the charity's financial performance, forecasts and budgets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity's Trustees comprise senior management from Sheffield Wednesday Football Club and various professionals who are experienced in the various fields that the charity operates within namely Health, Education, and Participation and the objects of the charity and have been selected for their necessary skills to carry out their duties and contribute to the growth of the charity..

The charity operates a functional organisational structure by appointing managers to each area of its core activities who then report to the Community Programme Manager. The Community Programme Manager makes decisions regarding the day to day operations and the Trustees, make decisions regarding long term strategy and development.

SWFCCP follows a safer recruitment policy when recruiting new employees. The charity ensures that no job applicant is treated unfairly on any grounds including race, colour, nationality, ethnic or national origin, religion or religious belief, sex, or sexual orientation, marital or civil partner status, disability, or age.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2019

Salary increases and bonus payments are reviewed yearly by the Trustees. Considered are personal performance, charity performance and the overall sustainability of each department. Each member of staff undertakes a 6 monthly appraisal which is reviewed by the Community Manager and considered once a proposal for increases is submitted to the trustees. A matrix for remuneration is used in line with other CCO's across the EFL network.

SWFCCP has many relationships that assist with the charity objectives. Partnerships have been formed at the senior level with SY Police, PCC, EFL, PL, Sheffield City Council, PCT, NHS, other CCO's across the country, Sheffield College and key local charities including Sheffield Children's Hospital, Weston Park and many more.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees and approved on 25 August 2020 by:

.....
J Redgate

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

We have audited the financial statements of Sheffield Wednesday Football Club Community Programme for the period ended 31 August 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 2019, and of its incoming resources and application of resources, including its income and expenditure, for the period 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern. For example, it is difficult to evaluate all the potential implications of the current COVID-19 outbreak on the company's income streams, employees, customers, suppliers and the wider economy.

Other information

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

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME (A COMPANY LIMITED BY GUARANTEE)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor

Unit 6 Acorn Business Park
Woodseats Close
Sheffield
S8 0TB

26 August 2020

Roddis Taylor Robinson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income from:					
Donations	2	136,000	-	136,000	113,161
Charitable activities	2	782,562	-	782,562	722,466
Other trading activities	2	15,810	-	15,810	4,860
Investments	2	1,017	-	1,017	455
Other	2	14,265	796,097	810,362	1,014,052
Total income		949,654	796,097	1,745,751	1,854,994
Expenditure on:					
Charitable activities	3	1,239,985	830,893	2,070,878	1,834,807
Total expenditure		1,239,985	830,893	2,070,878	1,834,807
Net (expenditure)/income		(290,331)	(34,796)	(325,127)	20,187
Transfers between funds		124,433	(124,433)	-	-
Net movement in funds		(165,898)	(159,229)	(325,127)	20,187
Reconciliation of funds:					
Total funds brought forward		222,522	159,229	381,751	361,564
Total funds carried forward		56,624	-	56,624	381,751

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
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BALANCE SHEET

AS AT 31 AUGUST 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	7	58,973	80,701
Intangible assets	8	16,320	24,420
Investments	9	-	1
		<u>75,293</u>	<u>105,122</u>
Current assets			
Debtors	10	148,443	365,421
Cash at bank and in hand		177,821	91,118
		<u>326,264</u>	<u>456,539</u>
Creditors: amounts falling due within one year	11	<u>(323,932)</u>	<u>(149,644)</u>
Net current assets		<u>2,332</u>	<u>306,895</u>
Total assets less current liabilities		<u>77,625</u>	<u>412,017</u>
Creditors: amounts falling due after more than one year	13	<u>(21,001)</u>	<u>(30,266)</u>
Net assets		<u>56,624</u>	<u>381,751</u>
The funds of the charity			
Unrestricted funds	17	56,624	222,522
Restricted funds	17	-	159,229
Total charity funds		<u>56,624</u>	<u>381,751</u>

For the period ended 31 August 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 year and of its incoming resources and application of resources for each financial year 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 applicable to the company.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2019

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Trustees on 25 August 2020 and signed on their behalf by:

.....
J Redgate

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

	Notes	2019 £	2018 £
Cash generated from/ (absorbed by) operating activities	20	85,686	(172,867)
Cash flows from investing activities			
Interest income		1,017	455
Purchase of tangible fixed assets		-	(18,868)
Cash used in investing activities		1,017	(18,413)
Increase/(decrease) in cash and cash equivalents in the period		86,703	(191,280)
Cash and cash equivalents at the beginning of the period		91,118	282,398
Total cash and cash equivalents at the end of the period		177,821	91,118

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

1 Accounting policies

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.

Sheffield Wednesday Football Club Community Programme meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Small Companies and Groups (Accounts and Directors Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £1.

The financial statements are the period from 1 June 2018 to 31 August 2019. The accounting period was extended so that the period end would be consistent with the end date of the main education contracts.

For this reason, the comparatives are not entirely comparable.

(b) Company status

The charity is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(c) Going concern

After due consideration of all the relevant factors, including the COVID-19 pandemic, the trustees have a reasonable expectation that the company has adequate resources to meet its obligations and continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

1 Accounting policies (continued)

(d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes or periods. The cost of raising and administering such funds are charged against the specific fund. The company has a policy of transferring any surplus restricted funds to unrestricted funds once the trustees consider the purpose or period of the revenue grants is complete.

Investment income and gains are allocated to the appropriate fund.

(e) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants income represents monies received from sponsors and grant awarding bodies in support of particular activities.

(f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing at least £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment	over 3 or 5 years straight line
Alternations to tenanted property	over 7 or 10 years straight line

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

1 Accounting policies (continued)

(h) Intangible fixed assets and amortisation

Intangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost on a straight line basis and their expected useful economic lives as follows:

Website costs	over 5 years straight line
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(i) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(j) Preparation of consolidated financial statements

The financial statements contain information about Sheffield Wednesday Football Club Community Programme as an individual company and do not contain consolidated financial information as the parent of a group. This is because the inclusion of the subsidiary is not considered material for the purposes of giving a true and fair view.

(k) Investments

The fixed asset investment is stated at cost.

(l) Pension costs

The charge in the accounts for pension costs is the amount of the company's contributions payable to pension schemes for the period. The schemes are defined contribution schemes.

(m) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement values.

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

2 Analysis of income streams

	2019 £	2018 £
<u>Donations</u>		
Donated goods and services	136,000	113,161
<u>Charitable activities</u>		
National Citizen Service (NCS)	404,651	432,145
Soccer Schools	85,242	78,415
Coaching	142,680	140,987
Saturday and Matchday Club	29,913	25,035
Sundry Income	120,076	45,884
	782,562	722,466
<u>Other trading activities</u>		
Birthday Parties	15,810	4,860
	15,810	4,860
<u>Investments</u>		
Bank interest	1,017	455
<u>Other</u>		
Sponsorship	5,000	5,000
Revenue Grants	796,097	1,001,640
Release of capital grants	9,265	7,412
	810,362	1,014,052

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

3 Analysis of resources expended

	2019 £	2018 £
Wages, National Insurance and pension contributions	1,176,744	1,059,289
Motor and travel	76,530	61,647
Facility hire and coaching	208,546	170,118
Postage, stationery and prizes	11,000	11,458
Equipment and repairs	18,086	96,076
IT support	148,603	79,859
Telephone	7,793	10,329
Legal and Professional charges	4,980	9,534
Accountancy and audit fees	5,850	5,850
Sundry expenses	42,774	20,063
Catering and Match day expenses	38,225	23,346
Complimentary season and match tickets	89,871	66,459
Depreciation of tangible fixed assets	21,728	24,583
Amortisation of website costs	8,100	6,480
NCS costs	170,624	136,226
Staff training and development	6,042	13,842
Promotion and sponsorship	34,366	38,615
Business rates	266	758
Bad debts	750	275
	<u>2,070,878</u>	<u>1,834,807</u>

4 Auditors Remuneration

	2019 £	2018 £
Audit services	2,400	2,400
Other services	3,450	3,450
	<u>5,850</u>	<u>5,850</u>

5 Trustee's remuneration and expenses

The Trustees neither received nor waived any emoluments or expenses during the period (2018 £nil).

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

6 Staff costs

	2019 £	2018 £
Wages and salaries	1,049,464	974,269
Social Security costs	70,435	68,794
Pension costs	56,845	16,226
	<u>1,176,744</u>	<u>1,059,289</u>
The average number of employees, analysed by function was:		
	2019	2018
Charitable activities	<u>58</u>	<u>66</u>

One employee received total employee benefits within the band of £60,000 to £70,000 (2018 one).

Key Management Personnel

The Community Programme Manager is considered key management personnel.

The total remuneration and benefits to Key Management Personal in the period amounted to £72,727 (2018 68,370).

7 Tangible fixed assets

	Alterations to tenanted property £	Office Equipment £	Total £
Cost			
At 1 June 2018			
and 31 August 2019	<u>72,638</u>	<u>74,693</u>	<u>147,331</u>
Depreciation			
At 1 June 2018	17,345	49,285	66,630
Charge for the period	<u>11,972</u>	<u>9,756</u>	<u>21,728</u>
At 31 August 2019	<u>29,317</u>	<u>59,041</u>	<u>88,358</u>
Net book value			
At 31 August 2019	<u>43,321</u>	<u>15,652</u>	<u>58,973</u>
At 31 May 2018	<u>55,293</u>	<u>25,408</u>	<u>80,701</u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

8 Intangible fixed assets

	Website costs £
Cost at 1 June 2018 and at 31 August 2019	32,400
Depreciation at 1 June 2018	7,980
Charge for the period	8,100
At 31 August 2019	16,080
Net book value At 31 August 2019	16,320
At 31 May 2018	24,420

9 Fixed asset investments

	Total £
Cost	
At 1 June 2018	1
Disposals	(1)
At 31 August 2019	-
Net Book Value At 31 August 2019	-
At 31 May 2018	1

10 Debtors: amounts falling due within one year

	2019 £	2018 £
Trade debtors	107,324	297,390
Prepayments	9,223	47,461
Other debtors	31,896	20,570
	148,443	365,421

SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

11 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	157,457	124,365
Other creditors and accruals	36,412	11,922
Deferred income (note 12)	130,063	13,357
	<u>323,932</u>	<u>149,644</u>

12 Deferred income

Deferred income represents income received at the period end when the delivery of the related service occurs after the period end.

	£
Balance at 1 June 2018	13,357
Amount released to income	(13,357)
Amount deferred in the period	130,063
Balance at 31 August 2019	<u>130,063</u>

13 Creditors: amounts falling due after one year

	2019 £	2018 £
Accruals and deferred income (note 14)	<u>21,001</u>	<u>30,266</u>

14 Capital Grants

	2019 £	2018 £
Brought forward	37,678	45,090
Released in the period	(9,265)	(7,412)
	<u>28,413</u>	<u>37,678</u>
Due within one year	7,412	7,412
Due after one year	21,001	30,266
	<u>28,413</u>	<u>37,678</u>
Due after five years	<u>-</u>	<u>-</u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

15 Operating Leases

The total minimum lease payments under non-cancellable operating leases are as follows:

	2019 £	2018 £
Not later than one year	42,740	40,438
Later than one and not later than five years	52,961	60,846
	<u>95,701</u>	<u>101,284</u>
Lease payments recognised as an expenses in the period	<u>61,899</u>	<u>58,916</u>

16 Analysis of movements in charitable funds – current period

	At 1 June 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Unrestricted funds	222,522	949,654	1,239,985	124,433	56,624
Restricted funds	159,229	796,097	830,893	(124,433)	-
Total funds	<u>381,751</u>	<u>1,745,751</u>	<u>2,070,878</u>	<u>-</u>	<u>56,624</u>

Analysis of movements in charitable funds – previous year

	At 1 June 2017 £	Income £	Expenditure £	Transfers £	At 31 May 2018 £
Unrestricted funds	219,242	853,354	992,396	142,322	222,522
Restricted funds	142,322	1,001,640	842,411	(142,322)	159,229
Total funds	<u>361,564</u>	<u>1,854,994</u>	<u>1,834,807</u>	<u>-</u>	<u>381,751</u>

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

17 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fixed assets	75,293	-	75,293
Debtors due within one year	109,493	38,950	148,443
Creditors due within one year	(174,309)	(142,211)	(316,520)
Cash at bank and in hand	67,148	103,261	170,409
Creditors due after one year	(21,001)	-	(21,001)
Total	<u>56,624</u>	<u>-</u>	<u>56,624</u>

Analysis of net assets between funds – previous year

	Unrestricted £	Restricted £	Total £
Fixed assets	105,122	-	105,122
Debtors due within one year	164,183	201,238	365,421
Creditors due within one year	(75,641)	(74,003)	(149,644)
Cash at bank and in hand	59,124	31,994	91,118
Creditors due after one year	(30,266)	-	(30,266)
Total	<u>222,522</u>	<u>159,229</u>	<u>381,751</u>

18 Related party transactions

Sheffield Wednesday Football Club Limited

Sheffield Wednesday Football Club Limited is controlled by Mr D Chansiri who is a director of Sheffield Wednesday Community Programme.

During the period Sheffield Wednesday Football Club Limited made payments on behalf of Sheffield Wednesday Football Club Community Programme amounting to £1,257,958 (2018 £1,148,132) which were reimbursed to Sheffield Wednesday Football Club by Sheffield Wednesday Football Club Community Programme.

Sheffield Wednesday Football Club Limited charged goods and services to the Community Programme amounting to £112,707 (2018 £80,530).

In addition to the above, Sheffield Wednesday Football Club Limited provided certain facilities and other support at no cost to the Community Programme. The value attributed to this support during the period ended 31 August 2019 is £136,000 (2018 £113,161). These donated goods and services have been included in these accounts as incoming resources.

At the period end a balance of £102,943 was owed to Sheffield Wednesday Football Club Limited (2018 £81,818).

**SHEFFIELD WEDNESDAY FOOTBALL CLUB COMMUNITY PROGRAMME
(A COMPANY LIMITED BY GUARANTEE)**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD FROM 1 JUNE 2018 TO 31 AUGUST 2019

18 Related party transactions (continued)

The nature and amounts of these donated services were as follows:

	2019 £	2018 £
Season and match tickets	87,000	61,958
Promotion and sponsorship	19,000	16,546
IT support	14,000	21,497
Other	16,000	13,160
	<u>136,000</u>	<u>113,161</u>

19 Purpose of restricted funds

The charity has received money from sponsors and grant awarding bodies in support of particular aspects of its activities, such income has been accounted for as restricted funds within these accounts.

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net movement in funds	(325,127)	20,187
Addback depreciation charge	21,728	24,583
Addback amortisation of website costs	8,100	6,480
Addback loss on disposals	-	-
Deduct release of capital grants	(9,265)	(7,412)
Deduct interest income shown in investing activities	(1,017)	(455)
Decrease/(increase) in debtors	216,978	(85,449)
Increase/(decrease) in creditors	174,289	(130,801)
Net cash generated from/(absorbed by) operating activities	<u>85,686</u>	<u>(172,867)</u>

21 Pensions and other post-retirement benefits

The charity operates a defined contribution plan for its employees. The amount recognised as an expense in the period was £56,846 (2018 £16,226). The expense is allocated between restricted and unrestricted funds on the basis of the areas of work performed by the charity's employees.