

Stoke City Foundation

England & Wales · Charity number 1104006

Details

Other names	STOKE CITY COMMUNITY TRUST, STOKE CITY FOOTBALL IN THE COMMUNITY
Status	Registered
Legal form	Charitable company
Company number	04875877
Registered	2004-05-28
Register	View on the Charity Commission register

Contact

Address	Stoke City Football Club Bet365 Stadium Stanley Matthews Way Stoke-On-Trent ST4 4EG
Phone	01782 592252
Website	www.stokecityfc.com

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC GENERALLY AND IN PARTICULAR (BUT WITHOUT LIMITATION) CHILDREN, YOUNG PEOPLE AND ADULTS WITHIN THE STAFFORDSHIRE AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION SOUTH CHESHIRE):(1) TO PROVIDE AND ASSIST IN PROVIDING FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE THE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT THAT THEY CAN PARTICIPATE IN SPORT IN ORDER TO IMPROVE THEIR CONDITIONS OF LIFE;(2) TO ADVANCE AND ASSIST IN ADVANCING THE EDUCATION OF CHILDREN AND YOUNG PEOPLE IN STAFFORDSHIRE AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION SOUTH CHESHIRE) BY THE PROVISION OF VENUES FOR MEETINGS, LECTURES, CLASSES AND ACTIVITIES FOR THE BENEFIT OF SUCH CHILDREN AND YOUNG PEOPLE; AND(3) TO PROVIDE AND ASSIST IN PROVIDING, WITHIN STAFFORDSHIRE AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION SOUTH CHESHIRE) FACILITIES FOR AND ACTIVITIES IN RECREATION, OR OTHER LEISURE TIME OCCUPATION AND GUIDANCE, SUPPORT AND ADVICE RELATING TO HEALTH ISSUES (A) IN THE INTEREST OF SOCIAL WELFARE FOR CHILDREN, YOUNG PEOPLE, THEIR FAMILIES OR THE PUBLIC AT LARGE WHO HAVE NEED OF SUCH SUPPORT BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS IN LIFE AND (B) TO ADVANCE THE EDUCATION OF THE PUBLIC IN HEALTH ISSUES.

Activities: The charities activities included The Schools Programme (in curriculum time), After Schools Coaching, Soccer Schools, Birthday Treats, Sponsored Penalty Shoot Outs, Match Day Activities, Girl's Football, Saturday and Sunday Clubs, Disability Centre and Tours of the Ground.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WITHIN THE STAFFORDSHIRE AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION, SOUTH CHESHIRE)
- Cheshire East
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,722,696	£1,723,462	£1,313,236	44
2024-08-31	£2,062,352	£2,016,867	£1,314,002	51
2023-08-31	£1,759,161	£1,676,561	£1,268,517	53
2022-08-31	£1,654,660	£1,635,626	£1,185,917	53
2021-08-31	£1,142,698	£1,315,342	£1,166,883	49
2020-08-31	£1,605,328	£1,466,532	£1,339,527	54

Trustees

Name	Role	Appointed
Christopher Iwelumo		2019-03-11
DENIS SMITH		2012-03-09
David Thomas Heath		2025-05-23
GARY MELLOR		
John Coates		2022-01-18
Josepha Morris		2022-06-24
Simon King		2022-06-13

Accounts

Stoke City Foundation (formerly Stoke
City Community Trust)
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2025

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Foundation (formerly Stoke City Community Trust)

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	6
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY FOUNDATION	7
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	11
BALANCE SHEET	12
STATEMENT OF CASH FLOWS	13
ACCOUNTING POLICIES	14
NOTES TO THE FINANCIAL STATEMENTS	17

Stoke City Foundation (formerly Stoke City Community Trust)

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER	1104006
COMPANY REGISTRATION NUMBER	04875877
COMPANY SECRETARY	D Heath
TRUSTEES/DIRECTORS	JF Coates G Mellor D Smith C Iwelumo S King J Morris (MBE) D Heath (appointed 23 May 2025)
AUDITOR	RSM UK Audit LLP Chartered Accountants Festival Way Stoke on Trent Staffordshire ST1 5BB
BANKERS	Barclays Bank plc 118 High Street Newcastle-under-Lyme Staffordshire ST5 1PT
REGISTERED OFFICE	bet365 Stadium Stanley Matthews Way Stoke on Trent Staffordshire England ST4 4EG

Stoke City Foundation (formerly Stoke City Community Trust)

TRUSTEES' ANNUAL REPORT

Trustees' Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2025, are presented by the Trustees of Stoke City Foundation ("the Foundation"), who are also Directors of the Charitable Company for the purposes of charity law. The Trust changed its name from Stoke City Community Trust to Stoke City Foundation on 12 September 2025.

Structure, Governance and Management

Stoke City Foundation is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust. This ensures that appropriate management information is produced on a regular basis including an annual budget. The budget is approved by the Trustees, who also meet regularly to consider the financial results and identify any management risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of Trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the Trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure. The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with health and safety legislation for staff and all those who participate in the Trust's activities. A Safeguarding Working Group ensures that all regulations are adhered to with regard to contact with children and vulnerable adults.

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Stoke City Foundation (formerly Stoke City Community Trust)

TRUSTEES' ANNUAL REPORT

Objectives and Activities

Stoke City Foundation's objectives are to promote any charitable purpose for the general benefit of the community and in particular those living and working across North Staffordshire, South Cheshire and the surrounding areas.

The Trust uses the power and passion associated with Stoke City Football Club to make a positive difference to the health, wellbeing and life outcomes of participants who engage in its programmes and current activities. All sessions provide a platform to reduce barriers to participation whilst promoting equality, diversity and inclusion within the community.

The Trust's projects aim to tackle social issues including mental health, homelessness, poverty and environmental. It also seeks, to support people via sports provision, competitions, general wellbeing activities, weight management, work ready & employment sessions and community based diversionary activities, as well as targeted interventions including mentoring, poor school behaviour, criminal exploitation, bereavement and trauma.

The Trust believes that its influence and reach will allow people to make a positive difference to their health, wellbeing and life outcomes.

The Trustees have considered the Charity Commission's guidance on public benefit, in the interests of social welfare and life improvement, and consider its main activities to further this are the provision of sporting opportunities to such persons who have need for them, without discrimination.

Achievements and Performance

The Trust's main achievements are based upon its people, partnerships and its impact. Its performance is based upon its ability to continue to deliver high quality services and interventions to the communities of North Staffordshire, with the aims of helping people realise their potential, influencing positive change and providing support to those in need.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Stoke Memories (Dementia Programme)
- Walking Football
- A Game of Two Halves
- Chair based exercise sessions
- Women's Football
- Active Through Football Project
- Aiming High Activities
- Ability Counts
- Adult/Young Carers Contract
- Stroke Well-Being & Rehab
- Pan-Disability (Project Indi)
- Stoke Social
- Premier League Primary Stars
- Premier League Inspires
- Youth Employment and Skills (YES) Fund
- Post 16 Football & Education Academy
- The Foundation Degree in Community Football Coaching and Development
- Aiming High
- Premier League Kicks
- PL Change makers
- Holiday & Food (HAF)

Stoke City Foundation (formerly Stoke City Community Trust)

TRUSTEES' ANNUAL REPORT

- Safer Streets

Achievements and Performance (continued)

- SPACE
- Soccer Schools
- International Soccer Schools
- Regional Talent Club (Girls)
- Wildcats (Girls)
- Advanced Training & Development Centre
- Asylum Seeker – Refugee Football Programme

By successfully delivering the above activities, the Foundation has benefited the Community and in particular for those living and working across North Staffordshire, South Cheshire and the surrounding areas.

Thank You for Your Support

Whilst dependent upon the continuing partnership and support of Stoke City Football Club and the bet365 Group, Stoke City Foundation also relies heavily on the support of many partners and organisations in order to continue to develop its three priority areas. The Trust's principal partners are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League, English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke-on Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months, and they look forward to working with those and new partners again in 2025/26.

The Trustees would like to thank the staff in the Foundation for their dedication and hard work throughout another successful period.

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

<u>Description</u>	<u>2025 (£'000)</u>	<u>2024 (£'000)</u>
Restricted Income:	716	1,269
Unrestricted Income:	1,007	793
Total Income:	1,723	2,062
Total Resources Expended:	1,723	2,017
Restricted Reserves:	96	150
Unrestricted Reserves:	1,217	1,164
Total Reserves:	1,313	1,314

Stoke City Foundation (formerly Stoke City Community Trust)

TRUSTEES' ANNUAL REPORT

Financial Review (Continued)

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted staff employment expenditure of the charity. Free reserves at 31 August 2025 were £1,218k (2024: £1,164k). These free reserves represent 20 months of unrestricted staff employment costs. In the current economic climate the Trustees consider it prudent to keep the free reserves at this level but will review the policy should there be a strong commercial or operational reason to do so.

Statement as to disclosure of information to Auditors

The Trustees present on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company at 28 September 2010. Pursuant to section 489 of the Companies Act 2006, a resolution to reappoint the auditors will be proposed at the next Trustees' meeting.

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

Approved by the trustees and signed on their behalf by:



John Coates

Director and Trustee

Date: 25/02/26

Stoke City Foundation (formerly Stoke City Community Trust)

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Foundation (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY FOUNDATION (FORMERLY STOKE CITY COMMUNITY TRUST)

Opinion

We have audited the financial statements of Stoke City Foundation (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities (including the Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2025 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 Trustees' Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY FOUNDATION (FORMERLY STOKE CITY COMMUNITY TRUST)

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 the 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where 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 exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, 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

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 AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY FOUNDATION (FORMERLY STOKE CITY COMMUNITY TRUST)

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Safeguarding and Health and Safety. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates made by management.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY FOUNDATION (FORMERLY STOKE CITY COMMUNITY TRUST)

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Anna Spencer-Gray

ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke on Trent
Staffordshire
ST1 5BB

26/02/26

Stoke City Foundation (formerly Stoke City Community Trust)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)
for the year ended 31 August 2025

	Note	Unrestricted Funds	Restricted funds	Total funds 2025	Total funds 2024
		£	£	£	£
INCOME					
Donations and legacies	1	56,978	-	56,978	192,171
Charitable activities	2	833,918	715,502	1,549,420	1,741,629
Other trading activities		71,470	-	71,470	77,972
Investment income		44,828	-	44,828	50,580
TOTAL INCOME		1,007,194	715,502	1,722,696	2,062,352
EXPENDITURE					
Charitable activities	3	(953,181)	(770,281)	(1,723,462)	(2,016,867)
NET INCOME/(EXPENSE) BEFORE TRANSFERS		54,013	(54,779)	(766)	45,485
TRANSFERS BETWEEN FUNDS	11	-	-	-	-
NET INCOME/(EXPENSE)		54,013	(54,779)	(766)	45,485
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	1,163,546	150,456	1,314,002	1,268,517
TOTAL FUNDS CARRIED FORWARD	11/12	1,217,559	95,677	1,313,236	1,314,002

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Foundation (formerly Stoke City Community Trust)

BALANCE SHEET

at 31 August 2025

	Note	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors due within the year	7	80,862	217,253
Cash at bank and in hand		1,403,260	1,304,857
TOTAL CURRENT ASSETS	8	1,484,122	1,522,110
CREDITORS: Amounts falling due within one year		(170,886)	(208,108)
NET CURRENT ASSETS		1,313,236	1,314,002
NET ASSETS		1,313,236	1,314,002
THE FUNDS OF THE CHARITY			
Unrestricted funds	11	1,217,559	1,163,546
Restricted funds	11	95,677	150,456
TOTAL CHARITY FUNDS	12	1,313,236	1,314,002

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

The financial statements on pages 11 to 23 were approved by the board of trustees and authorised for issue on 25/02/26 and were signed on its behalf by:



John Coates
Director and Trustee

Company Registration No. 04875877
Registered Charity No.1104006

Stoke City Foundation (formerly Stoke City Community Trust)
STATEMENT OF CASH FLOWS
for the year ended 31 August 2025

	Note	2025 £	2024 £
NET CASH PROVIDED BY OPERATING ACTIVITIES	10	53,575	90,730
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income		44,828	50,580
Net cash used in investing activities		44,828	50,580
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		98.403	141,310
Cash and cash equivalent at the beginning of the year		1,304,857	1,163,547
Total cash and cash equivalent at the end of the year		1,403,260	1,304,857
Represented by:			
Cash at bank		1,403,260	1,304,857

Stoke City Foundation (formerly Stoke City Community Trust)

ACCOUNTING POLICIES

at 31 August 2025

TRUST INFORMATION

Stoke City Foundation is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke on Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Foundation 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The Trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Stoke City Foundation (formerly Stoke City Community Trust)

ACCOUNTING POLICIES

at 31 August 2025

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, and legal advice for trustees and costs associated with constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends will be transferred from the unrestricted (general) reserve.

If there are any restricted fund underspends on ceased projects then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the unrestricted (general) reserve.

Stoke City Foundation (formerly Stoke City Community Trust)

ACCOUNTING POLICIES

at 31 August 2025

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LEASES

All leases are operating leases and the annual rentals are charged to the profit and loss account on a straight line basis over the lease term.

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2025 £	Unrestricted 2024 £
Donations	56,978	192,171

Income from donations in the prior year include donations totalling £104,000 from the Stoke City Lotteries following their closure on 31 October 2023.

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Sports Participation	765,418	551,024	1,316,442	1,412,780
Education & Lifelong Learning	-	164,478	164,478	243,529
Core cost support	68,500	-	68,500	85,320
	<u>833,918</u>	<u>715,502</u>	<u>1,549,420</u>	<u>1,741,629</u>

£793,295 of income was attributed to restricted funds in 2024.

Other trading and investment income were unrestricted in 2024.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Sports Participation	1,356,343	-	1,356,343	1,573,581
Education & Lifelong	209,328	-	209,328	282,488
Core support costs	-	139,462	139,462	143,787
Governance costs	-	18,329	18,329	17,011
	<u>1,565,671</u>	<u>157,791</u>	<u>1,723,462</u>	<u>2,016,867</u>

£870,324 of charitable activities costs were attributable to restricted funds in 2024.

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above below:

	Core support	Core support
	2025	2024
	£	£
Consultant Fees	25,920	26,220
Salaries and social security costs	99,629	80,732
Pensions	1,936	3,465
Medical costs	3,912	2,721
Travelling and subsistence	32	6,612
Bank charges	697	722
Motor expenses	5,618	4,231
Legal expenses	1,800	-
Other expenses	55,723	70,549
Recharge	(55,805)	(55,696)
	139,462	139,556

b) *Governance costs*

Unrestricted	Unrestricted
2025	2024
£	£
Professional fees	17,011

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2025	2024
	£	£
Auditor's remuneration	18,329	17,011
Operating lease rentals: other	18,612	-

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 44 (2024: 51).

In addition to the above, the charity employed an average of 11 casual staff during the year (2024: 32).

No emoluments or expenses were paid during the year to trustees (2024: £nil). Details of employee costs are as follows:

	2025 £	2024 £
Wages and salaries	1,165,279	1,389,382
Social security costs	107,205	115,948
Pension costs	47,031	55,623
	<u>1,319,515</u>	<u>1,560,953</u>

The number of higher paid employees was:

	2025 No	2024 No
In the band £70,000 - £79,999	-	1
In the band £80,000 - £89,999	1	-
	<u>1</u>	<u>-</u>

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Foundation are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £nil (2024: £nil).

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning of year	59,418	3,758	4,350	67,526
Disposals	(34,278)	-	-	(34,278)
At end of year	25,140	3,758	4,350	33,248
<i>Depreciation</i>				
At beginning of year	(59,418)	(3,758)	(4,350)	(67,526)
Disposals	34,278	-	-	34,278
At end of year	(25,140)	(3,758)	(4,350)	(33,248)
<i>Net book value</i>				
At 31 August 2025	-	-	-	-
At 31 August 2024	-	-	-	-

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2025 £	2024 £
Trade debtors	58,767	117,329
Prepayments and accrued income	20,907	97,531
Amounts due from related undertakings	1,188	2,393
	80,862	217,253

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

8 CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	14,956	13,429
Other taxes and social security	20,252	29,340
Accruals and deferred income	39,211	46,858
Amounts due to related undertakings	96,467	118,481
	170,886	208,108

9 COMPANY LIMITED BY GUARANTEE

Stoke City Foundation is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING RESULT TO CASH FLOW FROM/(TO) OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income	(766)	45,485
Investment income	(44,828)	(50,580)
Decrease in debtors	136,391	56,436
(Decrease)/increase in creditors	(37,222)	39,389
	53,575	90,730

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

11 STATEMENT OF FUNDS

	At 1 September 2024 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2025 £
<i>Unrestricted funds:</i>					
General fund	1,163,546	1,007,194	(953,181)	-	1,217,559
<i>Restricted funds:</i>					
Sports Participation	11,734	551,024	(560,953)	-	1,805
Education & Lifelong Learning	138,722	164,478	(209,328)	-	93,872
	150,456	715,502	(770,281)	-	95,677
TOTAL FUNDS	1,314,002	1,722,696	(1,723,462)	-	1,313,236

	At 1 September 2023 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2024 £
<i>Unrestricted funds:</i>					
General fund	1,041,032	1,269,057	(1,146,543)	-	1,163,546
<i>Restricted funds:</i>					
Sports Participation	49,804	549,766	(587,836)	-	11,734
Education & Lifelong Learning	177,681	243,529	(282,488)	-	138,722
	227,485	793,295	(870,324)	-	150,456
TOTAL FUNDS	1,268,517	2,062,352	(2,016,867)	-	1,314,002

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Stoke City Foundation (formerly Stoke City Community Trust)

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2025

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	72,019	8,843	80,862
Cash at bank and in hand	1,259,189	144,071	1,403,260
Creditors	(113,649)	(57,237)	(170,886)
TOTAL NET ASSETS AS AT 31 AUGUST 2025	1,217,559	95,677	1,313,236
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	205,300	11,953	217,253
Cash at bank and in hand	1,093,712	211,145	1,304,857
Creditors	(135,466)	(72,642)	(208,108)
TOTAL NET ASSETS AS AT 31 AUGUST 2024	1,163,546	150,456	1,314,002

13 COMMITMENTS

Commitments under operating leases

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

	2025 £000	2024 £000
Amounts due within one year	20,304	-
Amounts due between one and five years	1,692	-

14 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs, player and personnel time has been estimated at £350,507 (2024: £345,000), which has not been included within the SOFA. During the year there were sales of £32,386 (2024: £136,491) made to Stoke City Football Club Limited and at 31 August 2025 £1,188 (2024: £2,393) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,413,589 (2024: £1,754,232) and at 31 August 2025 £116,719 was owed to the Football Club (2024: £147,822).

Accounts

Stoke City Community Trust
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2024

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	6
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST	7
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	11
BALANCE SHEET	12
STATEMENT OF CASH FLOWS	13
ACCOUNTING POLICIES	14
NOTES TO THE FINANCIAL STATEMENTS	17

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER	1104006
COMPANY REGISTRATION NUMBER	04875877
COMPANY SECRETARY	J Pelling
TRUSTEES/DIRECTORS	JF Coates G Mellor D Smith J Pelling C Iwelumo S King J Morris (MBE)
AUDITOR	RSM UK Audit LLP Chartered Accountants Festival Way Stoke on Trent Staffordshire ST1 5BB
BANKERS	Barclays Bank plc 118 High Street Newcastle-under-Lyme Staffordshire ST5 1PT
REGISTERED OFFICE	bet365 Stadium Stanley Matthews Way Stoke on Trent Staffordshire England ST4 4EG

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Trustees' Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2024, are presented by the Trustees of Stoke City Community Trust, who are also Directors of the Charitable Company for the purposes of charity law.

Structure, Governance and Management

Stoke City Community Trust is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust. This ensures that appropriate management information is produced on a regular basis including an annual budget. The budget is approved by the Trustees, who also meet regularly to consider the financial results and identify any management risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of Trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the Trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure. The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with health and safety legislation for staff and all those who participate in the Trust's activities. A Safeguarding Working Group ensures that all regulations are adhered to with regard to contact with children and vulnerable adults.

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Objectives and Activities

Stoke City Community Trust's objectives are to promote any charitable purpose for the general benefit of the community and in particular those living and working across North Staffordshire, South Cheshire and the surrounding areas.

The Trust uses the power and passion associated with the football club to make a positive difference to the health, wellbeing and life outcomes of participants who engage in its programmes and current activities. All sessions provide a platform to reduce barriers to participation whilst promoting equality, diversity and inclusion within the community.

The Trust's projects aim to tackle social issues including mental health, homelessness, poverty and environmental. It also seeks, to support people via sports provision, competitions, general wellbeing activities, weight management, work ready & employment sessions and community based diversionary activities, as well as targeted interventions including mentoring, poor school behaviour, criminal exploitation, bereavement and trauma.

The Trust believes that its influence and reach will allow people to make a positive difference to their health, wellbeing and life outcomes.

The Trustees have considered the Charity Commission's guidance on public benefit, in the interests of social welfare and life improvement, and consider its main activities to further this are the provision of sporting opportunities to such persons who have need for them, without discrimination.

Achievements and Performance

The Trust's main achievements are based upon its people, partnerships and its impact. Its performance is based upon its ability to continue to deliver high quality services and interventions to the communities of North Staffordshire, with the aims of helping people realise their potential, influencing positive change and providing support to those in need.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Stoke Memories (Dementia Programme)
- Walking Football
- Active Potters
- A Game of Two Halves
- Talk Suicide
- Potters Dementia Wellbeing Group (Weekly Meet)
- Long Covid
- Mental Wellbeing (Schools)
- Chair based exercise sessions
- Mums' Football
- Active Through Football Project
- Aiming High Activities
- Ability Counts
- Multiply Contract
- Adult/Young Carers Contract
- Stroke Well-Being & Rehab
- Pan-Disability (Project Indi)
- Stroke Social – Weekly Session
- Premier League Primary Stars
- Premier League Inspires
- Youth Employment and Skills (YES) Fund
- Traineeships

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Achievements and Performance (continued)

- Post 16 Football & Education Academy
- The Foundation Degree in Community Football Coaching and Development
- Aiming High
- Premier League Kicks
- PL Change makers
- Holiday & Food (HAF)
- Resilience, Identity and Self Esteem (RISE)
- Safer Streets
- SPACE
- Soccer Schools
- International Soccer Schools
- Regional Talent Club (Girls)
- Wildcats (Girls)
- Squad Football (Girls)
- Advanced Training & Development Centre
- Asylum Seeker – Refugee Football Programme

By successfully delivering the above activities, the Trust has benefited the Community and in particular for those living and working across North Staffordshire, South Cheshire and the surrounding areas.

Thank You for Your Support

Whilst dependent upon the continuing partnership and support of Stoke City Football Club and the bet365 Group, Stoke City Community Trust also relies heavily on the support of many partners and organisations in order to continue to develop its three priority areas. The Trust's principal partners are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League, English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke-on Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months, and they look forward to working with those and new partners again in 2024/25.

The Trustees would like to thank the staff in the Community Trust for their dedication and hard work throughout another successful period.

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

<u>Description</u>	<u>2024 (£'000)</u>	<u>2023 (£'000)</u>
Restricted Income:	1,269	754
Unrestricted Income:	793	1,005
Total Income:	2,062	1,759
Total Resources Expended:	2,017	1,677
Restricted Reserves:	150	228
Unrestricted Reserves:	1,164	1,041
Total Reserves:	1,314	1,269

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Financial Review (Continued)

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted staff employment expenditure of the charity. Free reserves at 31 August 2024 were £1,164k (2023: £1,041k). These free reserves represent 16 months of unrestricted staff employment costs. In the current economic climate the Trustees consider it prudent to keep the free reserves at this level but will review the policy should there be a strong commercial or operational reason to do so.

Statement as to disclosure of information to Auditors

The Trustees present on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company at 28 September 2010. Pursuant to section 489 of the Companies Act 2006, a resolution to reappoint the auditors will be proposed at the next Trustees' meeting.

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

Approved by the trustees and signed on their behalf by:



John Coates
Director and Trustee

Date: 25 April 2025

Stoke City Community Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Community Trust (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinion

We have audited the financial statements of Stoke City Community Trust (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities (including the Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Trustees' Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

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 the 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where 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 exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, 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

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 AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Safeguarding and Health and Safety. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates made by management.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Anna Spencer-Gray

ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke on Trent
Staffordshire
ST1 5BB

Date: 08/05/25

Stoke City Community Trust

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 August 2024

	Note	Unrestricted Funds	Restricted funds	Total funds 2024	Total funds 2023
		£	£	£	£
INCOME					
Donations and legacies	1	192,171	-	192,171	50,000
Charitable activities	2	948,334	793,295	1,741,629	1,612,335
Other trading activities		77,972	-	77,972	60,201
Investment income		50,580	-	50,580	36,625
TOTAL INCOME		1,269,057	793,295	2,062,352	1,759,161
EXPENDITURE					
Charitable activities	3	(1,146,543)	(870,324)	(2,016,867)	(1,676,561)
NET INCOME BEFORE TRANSFERS		122,514	(77,029)	45,485	82,600
TRANSFERS BETWEEN FUNDS	11	-	-	-	-
NET INCOME		122,514	(77,029)	45,485	82,600
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	1,041,032	227,485	1,268,517	1,185,917
TOTAL FUNDS CARRIED FORWARD	11/12	1,163,546	150,456	1,314,002	1,268,517

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Community Trust

BALANCE SHEET

at 31 August 2024

	Note	£	2024	£	£	2023	£
FIXED ASSETS							
Tangible assets	6		-			-	
CURRENT ASSETS							
Debtors due within the year	7	217,253		273,689			
Cash at bank and in hand		1,304,857		1,163,547			
TOTAL CURRENT ASSETS	8		1,522,110		1,437,236		
CREDITORS: Amounts falling due within one year			(208,108)		(168,719)		
NET CURRENT ASSETS			1,314,002		1,268,517		
NET ASSETS			1,314,002		1,268,517		
THE FUNDS OF THE CHARITY							
Unrestricted funds	11		1,163,546		1,041,032		
Restricted funds	11		150,456		227,485		
TOTAL CHARITY FUNDS	12		1,314,002		1,268,517		

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

The financial statements on pages 11 to 23 were approved by the board of trustees and authorised for issue on 25 April 2025 and were signed on its behalf by:



John Coates
Director and Trustee

Company Registration No. 04875877
Registered Charity No.1104006

Stoke City Community Trust
STATEMENT OF CASH FLOWS
for the year ended 31 August 2024

	Note	2024 £	2023 £
NET CASH PROVIDED BY OPERATING ACTIVITIES	10	90,730	(42,962)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income		50,580	36,625
Net cash used in investing activities		50,580	36,625
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		141,310	(6,337)
Cash and cash equivalent at the beginning of the year		1,163,547	1,169,884
Total cash and cash equivalent at the end of the year		1,304,857	1,163,547
Represented by:			
Cash at bank		1,304,857	1,163,547

Stoke City Community Trust

ACCOUNTING POLICIES

at 31 August 2024

TRUST INFORMATION

Stoke City Community Trust is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke on Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Community Trust 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The Trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Stoke City Community Trust

ACCOUNTING POLICIES

at 31 August 2024

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, and legal advice for trustees and costs associated with constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends will be transferred from the unrestricted (general) reserve.

If there are any restricted fund underspends on ceased projects then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the unrestricted (general) reserve.

Stoke City Community Trust

ACCOUNTING POLICIES

at 31 August 2024

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2024

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2024 £	Unrestricted 2023 £
Donations	192,171	50,000

Income from donations in the year include donations totalling £104,000 from the Stoke City Lotteries following their closure on 31 October 2023 (2023: £Nil).

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Sports Participation	863,014	549,766	1,412,780	1,300,283
Education & Lifelong Learning	-	243,529	243,529	221,552
Core cost support	85,320	-	85,320	90,500
	948,334	793,295	1,741,629	1,612,335

£753,704 of income was attributed to restricted funds in 2023.

Other trading and investment income were unrestricted in 2023.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2024 £	Total 2023 £
Sports Participation	1,573,581	-	1,573,581	1,328,594
Education & Lifelong	282,488	-	282,488	204,763
Core support costs	-	143,787	143,787	124,591
Governance costs	-	17,011	17,011	18,613
	1,856,069	160,798	2,016,867	1,676,561

£700,271 of charitable activities costs were attributable to restricted funds in 2023.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2024

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above below:

	Core support	Core support
	2024	2023
	£	£
Consultant Fees	26,220	26,100
Salaries and social security costs	80,732	95,656
Pensions	3,465	3,987
Medical costs	2,721	2,645
Travelling and subsistence	6,612	2,101
Bank charges	722	657
Motor expenses	4,231	2,428
Other expenses	70,549	44,781
Recharge	(55,696)	(53,764)
	<u>139,556</u>	<u>124,591</u>

b) *Governance costs*

Unrestricted	Unrestricted
2024	2023
£	£
Professional fees	18,613
<u>17,011</u>	<u>18,613</u>

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2024	2023
	£	£
Auditor's remuneration	<u>17,011</u>	<u>18,613</u>

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

at 31 August 2024

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 51 (2023: 53).

In addition to the above, the charity employed an average of 32 casual staff during the year (2023: 31).

No emoluments or expenses were paid during the year to trustees (2023: £nil). Details of employee costs are as follows:

	2024 £	2023 £
Wages and salaries	1,389,382	1,176,299
Social security costs	115,948	98,691
Pension costs	55,623	48,883
	<u>1,560,953</u>	<u>1,323,873</u>

The number of higher paid employees was:

	2024 No	2023 No
In the band £70,000 - £79,999	<u>1</u>	<u>1</u>

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Community Trust are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £nil (2023: £nil).

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2024

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning and the end of the year	59,418	3,758	4,350	67,526
<i>Depreciation</i>				
At beginning and the end of the year	59,418	3,758	4,350	67,526
<i>Net book value</i>				
At 31 August 2024	-	-	-	-
At 31 August 2023	-	-	-	-

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2024 £	2023 £
Trade debtors	117,329	139,160
Prepayments and accrued income	97,531	121,975
Amounts due from related undertakings	2,393	12,554
	217,253	273,689

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2024

8 CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,429	5,031
Other taxes and social security	29,340	25,033
Accruals and deferred income	46,858	41,428
Amounts due to related undertakings	118,481	97,227
	<u>208,108</u>	<u>168,719</u>

9 COMPANY LIMITED BY GUARANTEE

Stoke City Community Trust is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING RESULT TO CASH FLOW FROM/(TO) OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure)	45,485	82,600
Investment income	(50,580)	(36,625)
Decrease/(increase) in debtors	56,436	(101,077)
Increase in creditors	39,389	12,140
	<u>90,730</u>	<u>(42,962)</u>

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2024

11 STATEMENT OF FUNDS

	At 1 September 2023 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2024 £
<i>Unrestricted funds:</i>					
General fund	1,041,032	1,269,057	(1,146,543)	-	1,163,546
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Restricted funds:</i>					
Sports Participation	49,804	549,766	(587,836)	-	11,734
Education & Lifelong Learning	177,681	243,529	(282,488)	-	138,722
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	227,485	793,295	(870,324)	-	150,456
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,268,517	2,062,352	(2,016,867)	-	1,314,002
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	At 1 September 2022 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2023 £
<i>Unrestricted funds:</i>					
General fund	981,660	1,005,457	(976,290)	30,205	1,041,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Restricted funds:</i>					
Sports Participation	11,821	532,152	(495,508)	1,339	49,804
Education & Lifelong Learning	192,436	221,552	(204,763)	(31,544)	177,681
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	204,257	753,704	(700,271)	(30,205)	227,485
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,185,917	1,759,161	(1,676,561)	-	1,268,517
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2024

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	205,300	11,953	217,253
Cash at bank and in hand	1,093,712	211,145	1,304,857
Creditors	(135,466)	(72,642)	(208,108)
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET ASSETS AS AT 31 AUGUST 2024	1,163,546	150,456	1,314,002
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	213,169	60,520	273,689
Cash at bank and in hand	913,187	250,360	1,163,547
Creditors	(85,324)	(83,395)	(168,719)
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET ASSETS AS AT 31 AUGUST 2023	1,041,032	227,485	1,268,517
	<u> </u>	<u> </u>	<u> </u>

13 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs, player and personnel time has been estimated at £345,000 (2023: £356,974), which has not been included within the SOFA. During the year there were sales of £136,491 (2023: £186,095) made to Stoke City Football Club Limited and at 31 August 2024 £2,393 (2023: £9,399) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,754,232 (2023: £1,531,653) and at 31 August 2024 £147,822 was owed to the Football Club (2023: £122,260).

The Trustees consider that Stoke City (Property) Limited is a related party by virtue of significant influence. During the year there were sales of £nil (2023: £nil) made to Stoke City (Property) Limited and at 31 August 2024 £nil (2023: £nil) was owed. Other costs relating to the charity are recharged. These costs totalled £nil (2023: £1,956) and at 31 August 2024 £nil was owed to Stoke City (Property) Limited (2023: £nil).

The Trustees also consider bet365 Group Limited as a related party. At the year-end there was an amount due from bet365 Group Limited of £nil (2023: £3,155). The value of services provided during the year to bet365 Group Limited was £nil (2023: £7,592).

Accounts

Stoke City Community Trust
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2023

Company Registration No. 04875877
Registered Charity No. 1104006

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Stoke City Community Trust

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	8
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST	9
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	13
BALANCE SHEET	14
STATEMENT OF CASH FLOWS	15
ACCOUNTING POLICIES	16
NOTES TO THE FINANCIAL STATEMENTS	19

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER	1104006
COMPANY REGISTRATION NUMBER	04875877
COMPANY SECRETARY	J Pelling
TRUSTEES/DIRECTORS	JF Coates R Ffello (Resigned 11 Nov 2022) G Mellor D Smith J Pelling C Iwelumo S King J Morris (MBE)
AUDITOR	RSM UK Audit LLP Chartered Accountants Festival Way Stoke on Trent Staffordshire ST1 5BB
BANKERS	Barclays Bank plc 118 High Street Newcastle-under-Lyme Staffordshire ST5 1PT
REGISTERED OFFICE	bet365 Stadium Stanley Matthews Way Stoke on Trent Staffordshire England ST4 4EG

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Trustees' Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2023, are presented by the Trustees of Stoke City Community Trust, who are also Directors of the Charitable Company for the purposes of charity law.

Structure, Governance and Management

Stoke City Community Trust is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust. This ensures that appropriate management information is produced on a regular basis including an annual budget. The budget is approved by the Trustees, who also meet regularly to consider the financial results and identify any management risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of Trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the Trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure. The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with health and safety legislation for staff and all those who participate in the Trust's activities. A Safeguarding Working Group ensures that all regulations are adhered to with regard to contact with children and vulnerable adults.

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted staff employment expenditure of the charity. Free reserves at 31 August 2023 were £1,041k (2022: £982k). In the current economic climate the Trustees consider it prudent to keep the free reserves at this level but will review the policy should there be a strong commercial or operational reason to do so.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

<u>Description</u>	<u>2023 (£'000)</u>	<u>2022 (£'000)</u>
Restricted Income:	754	726
Unrestricted Income:	1,005	929
Total Income:	1,759	1,655
Total Resources Expended:	1,677	1,636
Restricted Reserves:	228	204
Unrestricted Reserves:	1,041	982
Total Reserves:	1,269	1,186

Objectives

Stoke City Community Trust's objectives are to promote any charitable purpose for the general benefit of the community and in particular those living and working across North Staffordshire, South Cheshire and the surrounding areas.

The Trust uses the power and passion associated with the football club to make a positive difference to the health, wellbeing and life outcomes of participants who engage in its programmes and activities. All sessions provide a platform to reduce barriers to participation whilst promoting equality, diversity and inclusion within the community.

The Trust's projects aim to tackle social issues including mental health, homelessness, poverty and environmental. It also seeks, to support people via sports provision, competitions, general wellbeing activities, weight management, work ready & employment sessions and community based diversionary activities, as well as targeted interventions including mentoring, poor school behaviour, criminal exploitation, bereavement and trauma.

The Trust believes that its influence and reach will allow people to make a positive difference to their health, wellbeing and life outcomes.

The Trustees have considered the Charity Commission's guidance on public benefit, in the interests of social welfare and life improvement, and consider its main activities to further this are the provision of sporting opportunities to such persons who have need for them, without discrimination.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

The Trust's main activities are outlined below.

Achievements and Performance

The Trust's main achievements are based upon its people, partnerships and its impact. Its performance is based upon its ability to continue to deliver high quality services and interventions to the communities of North Staffordshire, with the aims of helping people realise their potential, influencing positive change and providing support to those in need.

The Trust has a committed and skilled workforce of 53 full-time contracted members of staff and 31 casual staff, who aim to engage and inspire people on a daily basis.

Priority Areas

The Priority Areas of the Trust are:

- Priority Area 1-Health & Wellbeing
- Priority Area 2-Education, Employability & Skills
- Priority Area 3-Sport & Community Inclusion

Health & Wellbeing

Over the past 12 months the Health & Wellbeing department has noticed an increase in demand for its services and in order to best help the local community, via the Trust's reach and influence, it has been essential to maintain partnerships with the Midlands Partnership Foundation Trust (MPFT), Together Active, Everyone's Health, Staffordshire County Council and North Staffordshire Combined Healthcare Trust.

A good example of this collaboration was the 'Stoke Social' project, which is a free event held every Wednesday that provides a safe space for individuals to meet new people, try new activities, such as bingo, and, chair-based exercises, and simply to socialise over a cup of coffee/tea. The event also has links with local services, such as Home Instead and North Staffordshire Combined Health, in order to provide an opportunity to allow participants to discuss any health and home living issues they may have, in a relaxed and informal environment.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Stoke Memories (Dementia Programme)
- Walking Football
- Active Potters
- A Game of Two Halves
- Talk Suicide
- Potters Dementia Wellbeing Group (Weekly Meet)
- Potters About
- Long Covid
- Mental Wellbeing (Schools)
- Fit Fans
- Adult Weight Management Programme
- Potters Health Hub
- Chair based exercise sessions
- Mums' Football
- Active Through Football Project
- Aiming High Activities

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Education, Employability & Skills

Stoke City Community Trust is committed to the delivery of both the Primary Stars and Inspires projects; providing much needed educational support to schools across North Staffordshire.

The Trust was part of a consortium that delivered the Youth Employment and Skills (YES) Project. This was a collaboration project between various organisations, including the Community Renewal Fund and Stoke-on-Trent City Council, delivered in Stoke-on-Trent to help 16-24 year olds build their confidence and skills in preparation for education, training or employment.

'Keep Stoke Smiling' was named as the EFL Championship's Community Project of the Season. The educational work was delivered to a considerable number of schools providing important dental and oral health information and messaging. This was an initiative developed as a response to Stoke-on-Trent's adverse position in tooth abstraction league tables having a considerable proportion of the city's children suffering from tooth decay. Each pupil that attended the programme received a toothbrush, fluoride-based toothpaste and a dental educational leaflet for both pupil and parent. In order to assess its impact pre and post workshop questionnaires were completed by the attendees. Furthermore, all participating schools were encouraged to go 'Fizz Free' and to continue with the dental and oral health learning. This project was provided to the participants free of charge and due to the correlation between social deprivation and poor healthcare it prioritized schools in the most deprived areas of the city.

'Post 16 Options'. Whilst the Trust continued its partnership with Stoke on Trent College, this year it developed a new partnership with Sandbach High School/Sixth Form providing football development opportunities for female players whilst in education.

The first year of the Foundation Degree in Community Football Coaching and development witnessed the majority of the students completing the first year of their course.

The further and higher education player education pathways, now in place, should provide a route for pupils to further develop their skills as players and coaches.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Premier League Primary Stars
- Premier League Inspires
- Youth Employment and Skills (YES) Fund
- Traineeships
- Post 16 Football & Education Academy
- The Foundation Degree in Community Football Coaching and Development
- Aiming High

Sport & Community Inclusion

The Football and Sports Development teams continue to attract participants with the Trust's football-based activities providing a pathway into the Club's Academy.

The International Soccer School programme saw the Trust maintain its relationships with clubs in Norway, Malta, Finland, Canada, Sweden and the USA.

In partnership with Staffordshire County Council the Trust's Aiming High project continued to provide regular activities and short breaks for local children and young people aged 4-25 with special educational need/disability (SEND). The programme was designed to boost children and young people's confidence and independence, providing activities which were open to the whole family and others that were only for the children and young people to attend independently.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

The Trust was selected to be part of a one year 'Twinning-Literacy' pilot project. This was targeted to engage HMP Stoke Heath prisoners to improve their literacy, via a combined football coaching and English language course. Those who succeed will attain both a FA Level 1 Coaching Award as well as a Level 1 English qualification. The Trust is aiming for the pilot to be a success and lead to the roll-out of a more enhanced scheme in the future.

The Trust also continued with the original 'Twinning' project, a partnership between HM Prison and Probation Service (HMPPS) and professional football clubs, with the objective of twinning every prison in England and Wales with a local football club.

'Personal Development Programme'. The Trust along with the Staffordshire Police, Fire and Crime Commissioner's Office led a consortium designed to address anti-social behavior in several hot spots across the county.

'My City My Shirt'. This was a partnership with Stoke City Football Club, Fans for Diversity and the Football Supporters Association designed to celebrate the diversity of SCFC football fans.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Premier League Kicks
- My City My Shirt
- PL Change makers
- Holiday & Food (HAF)
- Resilience, Identity and Self Esteem (RISE)
- Safer Streets
- SPACE
- Planet Super League (Environmental)
- Soccer Schools
- International Soccer Schools
- Regional Talent Club (Girls)
- Wildcats (Girls)
- Squad Football (Girls)
- Advanced Training & Development Centre
- Twinning Project (HMP Stoke Heath & HMP Dovegate)
- Twinning Literacy Project (HMP Stoke Heath)

Thank You for Your Support

Whilst dependent upon the continuing partnership and support of Stoke City Football Club and the bet365 Group, Stoke City Community Trust also relies heavily on the support of many partners and organisations in order to continue to develop its three priority areas. The Trust's principal partners are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League, English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke-on-Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months, and they look forward to working with those and new partners again in 2023/24.

The Trustees would like to thank the Football Club's Head of Community Adrian Hurst and his staff in the Community Trust for their dedication and hard work throughout another successful period.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Future Developments

The charity will only consider developing and delivering new projects that are financially viable, which clearly meet the charity's aims and objectives and which add real value to people and their local community.

The Trust intends to develop its fundraising approach with the aim of including a range of events/activities that offer participation and engagement opportunities to the local community.

The Charity's core objectives for the 2023/24 Season are:

- To work with SCFC to enhance the fan engagement experience and consider any related business development opportunities.
- To deliver quality activities in a safe and inclusive environment.
- To increase the participation opportunities for underrepresented groups.
- To collaborate with all partners, both local and national, to ensure the optimisation of funding, resources, delivery, impact and services.

Future New Activity

- To raise the profile of the Trust's work via the Impact Report.
- To secure the long-term financial sustainability of the Trust.
- To become innovative and solution focused in its delivery approach.
- To follow best practice.
- To highlight and promote the Trust's successes and impact, via various communication platforms, to a wider audience.
- Continue to deliver the Premier League Charitable Fund and English Football League projects.
- To strive to improve upon the Trust's annual PLCF Capability Code of Practice Grading.
- To ensure that all sessions are inclusive.
- Incorporate youth social action across core programmes.
- Further development and reporting on the Trust's Social Value and Impact Report.

Statement as to disclosure of information to Auditors

The Trustees present on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company at 28 September 2010. Pursuant to section 487 of the Companies Act 2006, the auditors will be deemed to be re-appointed and therefore RSM UK Audit LLP will continue in office.

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

Approved by the trustees and signed on their behalf by:



John Coates
Director and Trustee

Date: 09/02/24

Stoke City Community Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Community Trust (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinion

We have audited the financial statements of Stoke City Community Trust (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities (including the Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where 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 exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 8, 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

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 the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Safeguarding and Health and Safety. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates made by management.

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY
COMMUNITY TRUST

Anna Spencer-Gray

ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke on Trent
Staffordshire
ST1 5BB

Date: 9 February 2024

Stoke City Community Trust

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 August 2023

	Note	Unrestricted Funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
INCOME					
Donations and legacies	1	50,000	-	50,000	28,298
Charitable activities	2	858,631	753,704	1,612,335	1,592,607
Other trading activities		60,201	-	60,201	32,923
Investments income		36,625	=	36,625	832
TOTAL INCOME		1,005,457	753,704	1,759,161	1,654,660
EXPENDITURE					
Charitable activities	3	(976,290)	(700,271)	(1,676,561)	(1,635,626)
NET INCOME BEFORE TRANSFERS		29,167	53,433	82,600	19,034
TRANSFERS BETWEEN FUNDS	11	30,205	(30,205)	=	=
NET INCOME		59,372	23,228	82,600	19,034
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	981,660	204,257	1,185,917	1,166,883
TOTAL FUNDS CARRIED FORWARD	11/12	1,041,032	227,485	1,268,517	1,185,917

All income and expenditure derive from continuing activities.

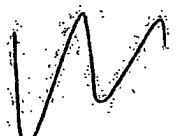
The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Community Trust
BALANCE SHEET
at 31 August 2023

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	6		
CURRENT ASSETS			
Debtors due within the year	7	273,689	172,612
Cash at bank and in hand		1,163,547	1,169,884
TOTAL CURRENT ASSETS		1,437,236	1,342,496
CREDITORS: Amounts falling due within one year	8	(168,719)	(156,579)
NET CURRENT ASSETS		1,268,517	1,185,917
NET ASSETS		1,268,517	1,185,917
THE FUNDS OF THE CHARITY			
Unrestricted funds	11	1,041,032	981,660
Restricted funds	11	227,485	204,257
TOTAL CHARITY FUNDS	12	1,268,517	1,185,917

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

The financial statements on pages 13 to 25 were approved by the board of trustees and authorised for issue on 09/02/24 and were signed on its behalf by:


John Coates
 Director and Trustee

Company Registration No. 04875877
 Registered Charity No. 1104006

Stoke City Community Trust
STATEMENT OF CASH FLOWS
at 31 August 2023

	Note	2023 £	2022 £
NET CASH PROVIDED BY OPERATING ACTIVITIES	10	(42,962)	(170,887)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income		36,625	832
Net cash used in investing activities		36,625	832
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		(6,337)	(170,055)
Cash and cash equivalent at the beginning of the year		1,169,884	1,339,939
Total cash and cash equivalent at the end of the year		1,163,547	1,169,884
Represented by:			
Cash at bank		1,163,547	1,169,884

Stoke City Community Trust

ACCOUNTING POLICIES

at 31 August 2023

TRUST INFORMATION

Stoke City Community Trust is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke on Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Community Trust 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The Trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, and legal advice for trustees and costs associated with

Stoke City Community Trust

ACCOUNTING POLICIES

at 31 August 2023

constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

Stoke City Community Trust

ACCOUNTING POLICIES

at 31 August 2023

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends, on ceased projects, will be transferred into the Unrestricted (General) Reserve.

If there are any restricted fund underspends then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the Unrestricted (General) Reserve.

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2023 £	Unrestricted 2022 £
Donations	50,000	28,298
	<u> </u>	<u> </u>

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Sports Participation	768,131	532,152	1,300,283	1,202,781
Education & Lifelong Learning	-	221,552	221,552	281,826
Core cost support	90,500	-	90,500	108,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	858,631	753,704	1,612,335	1,592,607
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

£725,480 of income was attributed to restricted funds in 2022.

Other trading and investment income were unrestricted in 2022.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Sports Participation	1,328,594	-	1,328,594	1,206,865
Education & Lifelong	204,763	-	204,763	276,575
Core support costs	-	124,591	124,591	135,686
Governance costs	-	18,613	18,613	16,500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,533,357	143,204	1,676,561	1,635,626
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

£710,942 of charitable activities costs were attributable to restricted funds in 2022.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above below:

	Core support 2023 £	Core support 2022 £
Consultant Fees	26,100	28,140
Salaries and social security costs	95,656	90,411
Pensions	3,987	3,901
Medical costs	2,645	2,300
Travelling and subsistence	2,101	7,399
Bank charges	657	296
Motor expenses	2,428	1,768
Other expenses	44,781	41,471
Recharge	(53,764)	(40,000)
	124,591	135,686

b) *Governance costs*

	Unrestricted 2023 £	Unrestricted 2022 £
Professional fees	18,613	16,500

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2023 £	2022 £
Auditor's remuneration	18,613	16,500

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 53 (2022: 53).

In addition to the above, the charity employed an average of 31 casual staff during the year (2022: 31).

No emoluments or expenses were paid during the year to trustees (2022: £nil). Details of employee costs are as follows:

	2023 £	2022 £
Wages and salaries	1,176,299	1,160,970
Social security costs	98,691	92,557
Pension costs	48,883	43,996
	<u>1,323,873</u>	<u>1,297,523</u>

The number of higher paid employees was:

	2023 No	2022 No
In the band £70,000 - £79,999	<u>1</u>	<u>1</u>

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Community Trust are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £nil (2022: £nil).

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning	59,418	7,649	4,350	71,417
Disposal	-	(3,891)	-	(3,891)
At end of year	<u>59,418</u>	<u>3,758</u>	<u>4,350</u>	<u>67,526</u>
<i>Depreciation</i>				
At beginning	59,418	7,649	4,350	71,417
Disposal	-	(3,891)	-	(3,891)
At end of year	<u>59,418</u>	<u>3,758</u>	<u>4,350</u>	<u>67,526</u>
<i>Net book value</i>				
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2023 £	2022 £
Trade debtors	139,160	126,954
Prepayments and accrued income	121,975	36,407
Amounts due from related undertakings	12,554	9,251
	<u>273,689</u>	<u>172,612</u>

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

8 CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,031	2,543
Other taxes and social security	25,033	24,318
Accruals and deferred income	41,428	28,913
Amounts due to related undertakings	97,227	100,805
	168,719	156,579

9 COMPANY LIMITED BY GUARANTEE

Stoke City Community Trust is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING RESULT TO CASH FLOW FROM/(TO) OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure)	82,600	19,034
(Deduct) investment income	(36,625)	(832)
(Increase) in debtors	(101,077)	(100,917)
Increase/(Decrease) in creditors	12,140	(88,172)
	(42,962)	(170,887)

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

11 STATEMENT OF FUNDS

	At 1 September 2022 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2023 £
<i>Unrestricted funds:</i>					
General fund	981,660	1,005,457	(976,290)	30,205	1,041,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Restricted funds:</i>					
Sports Participation	11,821	532,152	(495,508)	1,339	49,804
Education & Lifelong Learning	192,436	221,552	(204,763)	(31,544)	177,681
	<u>204,257</u>	<u>753,704</u>	<u>(700,271)</u>	<u>(30,205)</u>	<u>227,485</u>
TOTAL FUNDS	<u>1,185,917</u>	<u>1,759,161</u>	<u>(1,676,561)</u>	<u>-</u>	<u>1,268,517</u>

	At 1 September 2021 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2022 £
<i>Unrestricted funds:</i>					
General fund	951,434	929,180	(924,684)	25,730	981,660
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Restricted funds:</i>					
Sports Participation	5,600	443,654	(434,367)	(3,066)	11,821
Education & Lifelong Learning	209,849	281,826	(276,575)	(22,664)	192,436
	<u>215,449</u>	<u>725,480</u>	<u>(710,942)</u>	<u>(25,730)</u>	<u>204,257</u>
TOTAL FUNDS	<u>1,166,883</u>	<u>1,654,660</u>	<u>(1,635,626)</u>	<u>-</u>	<u>1,185,917</u>

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Transfers

During the year there was one Sports Participation and one Education & Lifelong Learning Fund that had overspends on and these liabilities were met by surplus unrestricted reserves. There was also two Education & Lifelong Learning Funds that had surplus funds that were transferred to the general unrestricted reserves.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2023

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	213,169	60,520	273,689
Cash at bank and in hand	913,187	250,360	1,163,547
Creditors	(85,324)	(83,395)	(168,719)
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET ASSETS AS AT 31 AUGUST 2023	1,041,032	227,485	1,268,517
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	162,197	10,415	172,612
Cash at bank and in hand	924,427	245,457	1,169,884
Creditors	(104,964)	(51,615)	(156,579)
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET ASSETS AS AT 31 AUGUST 2022	981,660	204,257	1,185,917
	<u> </u>	<u> </u>	<u> </u>

13 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs; player and personnel time has been estimated at £356,974 (2022: £267,598), which has not been included within the SOFA. During the year there were sales of £186,095 (2022: £111,826) made to Stoke City Football Club Limited and at 31 August 2023 £9,399 (2022: £9,251) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,531,653 (2022: £1,392,420) and at 31 August 2023 £122,260 was owed to the Football Club (2022: £125,096).

The Trustees consider that Stoke City (Property) Limited is a related party by virtue of significant influence. During the year there were sales of £nil (2022: £2,719) made to Stoke City (Property) Limited and at 31 August 2023 £nil (2022: £nil) was owed. Other costs relating to the charity are recharged. These costs totalled £1,956 (2022: £15,098) and at 31 August 2023 £nil was owed to Stoke City (Property) Limited (2022: £27).

Due to the group structure and the significant influence that the group has, the Trustees consider bet365 Group Limited as a related party. At the year-end there was an amount due from bet365 Group Limited of £3,155 (2022: £nil). The value of services provided during the year to bet365 Group Limited was £7,592 (2022: £1,911).

Stoke City Foundation

England & Wales - Charity number 1104006

Accounts

Stoke City Community Trust
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2022

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	9
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST	10
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	13
BALANCE SHEET	14
STATEMENT OF CASH FLOWS	15
ACCOUNTING POLICIES	16
NOTES TO THE FINANCIAL STATEMENTS	19

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER	1104006
COMPANY REGISTRATION NUMBER	04875877
COMPANY SECRETARY	J Pelling
TRUSTEES/DIRECTORS	JF Coates R Fello (Resigned 11 Nov 2022) G Mellor D Smith J Pelling C Iwelumo S King J Morris (MBE)
AUDITOR	RSM UK Audit LLP Chartered Accountants Festival Way Stoke on Trent Staffordshire ST1 5BB
BANKERS	Barclays Bank plc 118 High Street Newcastle-under-Lyme Staffordshire ST5 1PT
REGISTERED OFFICE	bet365 Stadium Stanley Matthews Way Stoke on Trent Staffordshire England ST4 4EG

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Trustees' Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2022, are presented by the Trustees of Stoke City Community Trust, who are also Directors of the Charitable Company for the purposes of charity law.

Structure, Governance and Management

Stoke City Community Trust is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust. This ensures that appropriate management information is produced on a regular basis including an annual budget. The budget is approved by the Trustees, who also meet regularly to consider the financial results and identify any management risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of Trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the Trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure. The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with health and safety legislation for staff and all those who participate in the Trust's activities. A Safeguarding Working Group ensures that all regulations are adhered to with regard to contact with children and vulnerable adults.

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted expenditure of the charity. Free reserves at 31 August 2022 were £982k (2021: £951k). In the current economic climate the Trustees consider it prudent to keep the free reserves at this level but will continue to review the policy should there be a strong commercial or operational reason to do so.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

The Un-Restricted Income was higher during 2021/2022, primarily due to the fact that the lifting of UK government Covid-19 restrictions meant a return to pre-pandemic service provision.

<u>Description</u>	<u>2022 (£'000)</u>	<u>2021 (£'000)</u>
Restricted Income:	£726	£647
Un-Restricted Income:	£929	£496
Total Income:	£1,655	£1,143
Total Resources Expended:	£1,636	£1,315
Restricted Reserves:	£204	£216
Un-Restricted Reserves:	£982	£951
Total Reserves:	£1,186	£1,167

Objectives

Stoke City Community Trust's objectives are to promote any charitable purpose for the general benefit of the community and in particular those living and working across North Staffordshire, South Cheshire and the surrounding areas.

Stoke City Community Trust uses the power and passion of the Club's assets to make a positive difference to the health, wellbeing and life outcomes of those participants who engage in its programmes and activities. All sessions provide a platform to reduce barriers for people to participate in whilst promoting equality, diversity and inclusion within the community.

The Trust's projects aim to tackle social issues including mental health, homelessness, poverty and environmental issues. Also, to support people via sports provision, competitions, general wellbeing activities, targeted interventions including mentoring, poor school behaviour, criminal exploitation, bereavement and trauma, weight management, work ready & employment sessions as well as community based diversionary activities.

The Trust believes that its influence and reach will allow people to make a positive difference to their health, wellbeing and life outcomes.

The Trustees have considered the Charity Commission's guidance on public benefit, in the interests of social welfare and life improvement, and consider its main activities to further this are the provision of sporting facilities to such persons who have need for them, without discrimination.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

The Trust's main activities are outlined below.

Achievements and Performance

The Trust's activities are based around strong and meaningful partnerships focused on delivering quality projects promoting sports, being active, general wellbeing and creating education and employment opportunities that will change the lives of those living in the charity's local community.

The key focus areas of the Trust are Sports Development, Education, Training and Employment, Community Inclusion, Disability and Health as well as supporting various charity initiatives around North Staffordshire. The Trust has a committed and skilled workforce of 53 full-time contracted members of staff and 31 casual staff who aim to engage and inspire people on a daily basis.

Priority Areas

The Priority Areas of the Community Trust are:

- Priority Area 1-Health & Wellbeing
- Priority Area 2-Education, Employability & Skills
- Priority Area 3-Sport & Community Inclusion

Health & Wellbeing

The aim of the Health & Wellbeing programme was to grow this area of the business throughout the 2021-22 season. Several new partnerships have been developed with the Midlands Partnership Foundation Trust (MPFT), Together Active, Everyone's Health and North Staffordshire Combined Healthcare Trust, all of whom are keen to make the best use of the Trust's reach and influence.

A good example of this collaboration was the Long Covid project that has seen people recover from Covid to go on to resume their pre-Covid lives. Also, this year the Trust has been providing dementia support to individuals and their families.

Furthermore, Stoke City Community Trust became the host organisation for Stoke on Trent's Active Through Football Project (ATFP). The Trust's ATFP is following a 'Place-based' approach to increase the participant number levels, their attendance record and activity levels and to create a sustained behaviour change in their approach to physical activity. The programme brought key local stakeholders and partners together as a consortium to create and deliver a plan for their local area, or 'Place', and in the Trust's case the community consultation and work engagement was predominately in the Blurton and Bentilee areas of the city.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Long Covid project
- Fit Fans
- Walking Football
- Adult Weight Management Programme
- Potters Health Hub
- Dementia weekly meet
- Stoke Memories (Dementia)
- Physical therapy - Mental Well Being Football
- Talking therapy – Let's Talk Football
- Chair based exercise sessions
- Mums Football
- Active Through Football Project

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Education, Employability & Skills

Stoke City Community Trust is committed to the delivery of both the Primary Stars and the Inspires projects as they are crucial to providing young people with worthwhile opportunities to engage in education, to improve their confidence in learning, develop new skills and make them more aware of the world around them.

The Primary Stars project provided continual professional development in Physical Education to teaching staff. Staff delivered targeted interventions in core subjects such as English, Maths and PSHE with the majority of participants believing that the delivery left them feeling 'more inspired and engaged'.

The Inspires programme worked with young people, at risk of not fulfilling their education potential, to attend mentoring programmes in order to identify the reasons for their lack of engagement. The mentoring was a mixture of stadium-based events, one to one support meetings and social action volunteering. The aim was to improve their confidence, develop new skills, gain knowledge and create a positive attitude that will then hopefully provide them with the resilience required to navigate and to face up to life's challenges.

The Youth Employment and Skills (YES) programme was an employability programme that saw the Trust deliver various short courses and work ready employability programmes to young people. The Trust was part of a consortium of local third sector organisations who took a different approach to helping young people secure positive outcomes. The YES programme brought together a dynamic partnership of local organisations, offering innovative and creative ways to break down barriers to learning and employment so that young people, aged 16-24, can become more positively engaged in their search for and ability to secure employment. The Trust worked with individuals furthest from the labour market and, through a network of community organisations, the project supported individuals in finding training and employment opportunities on a 'tailor-made' basis.

Through the Government Kickstart scheme young people were offered roles with the Trust, each working 25 hours per week for six months, with two of the young people securing permanent roles.

The Post 16 Football & Education Academy has grown in popularity, with the majority of students completing their course and several students going on to university.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Premier League Primary Stars
- Premier League Inspires
- Youth Employment and Skills Fund
- Traineeships
- Post 16 Football & Education Academy
- The Foundation Degree in Community Football Coaching and Development
- Kickstart

Sport & Community Inclusion

The Football and Sports Development teams have continued to attract participants with the Trust's football-based activities providing a pathway through into the Club's Academy.

Via the Trust's activities a considerable number of young people were engaged across a variety of different sessions with many of them attending the Knife Angel statue and various associated workshops.

The International Soccer School programme saw the Trust maintain its relationships with clubs in Norway, Malta, China and Finland whilst developing new relationships with clubs in Canada, Australia, Sweden, and the USA.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

In partnership with Staffordshire County Council the Trust was commissioned to deliver the Aiming High project. Aiming High is a programme of activities and short breaks for children and young people aged 4-25 years old, who live in Staffordshire, with a special educational need/disability (SEND). The programme was designed to boost children and young people's confidence and independence. Some activities were open to the whole family whilst others were only suitable for children and young people to attend independently.

The Trust ran the award-winning Dads and Daughters Active and Empowered programme. This was designed to support fathers or father figures and their families to become more physically active, increase their sports skill proficiencies and improve the girls' confidence, resilience, social and emotional wellbeing. The Trust's programme had good attendance levels, improved participant fitness levels and a marked improvement in the girls' mental strength.

Our environmental 'Planet League' project saw Stoke City Community Trust and 76 other football clubs participate in 'The Planet League Cup'. Hundreds of school and school children competed to score the most 'green goals' throughout the season and top the league. The young people scored goals by completing green activities in school and at home. Each week there were different challenges set from five themes (transport, energy, nature, food and saving). Stoke City Community Trust finished 27th in the league table.

The participation and engagement from 'The Twinning Project' was positive with a high number of participants completing the course. The project is a partnership between HM Prison and Probation Service (HMPPS) and professional football clubs, with the objective of twinning every prison in England and Wales with a local club. The nationwide aim is to engage approximately 48 prisoners per year in each of the 117 prisons in England and Wales in football-based programmes to improve their mental and physical health and wellbeing. On completion of the programmes the participants will receive a qualification which will help improve their life chances and enhance their chances of gaining employment on release.

Delivered Services

Throughout the year the Trust delivered a variety of interventions and services that included:

- Premier League Kicks
- Premier League Kicks Targeted
- PL Changemakers
- Resilience, Identity and Self Esteem (RISE)
- The National Citizen Service (NCS)
- Dads & Daughters
- Planet Super League (Environmental)
- Soccer Schools
- International Soccer Schools
- Regional Talent Club (Girls)
- Wildcats (Girls)
- Squad Football (Girls)
- Advanced Training Centres
- Opportunity Area Football Twinning Mentoring Project
- Twinning Project (HMP Stoke Heath & HMP Dovegate)

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Thank You for Your Support

Whilst dependent upon the continuing partnership and support of Stoke City Football Club and the bet365 Group, Stoke City Community Trust also relies heavily on the support of many partners and organisations in order to continue to develop its three priority areas. The Trust's principal partners are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League, English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke-on Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months, and they look forward to working with those new partners again in 2023.

The Trustees would like to thank the Football Club's Head of Community Adrian Hurst and his staff in the Community Trust for their dedication and hard work throughout another successful period.

Future Developments

Following the recruitment of a Business Development Manager, Stoke City Community Trust's strategy has been to maintain its current level of activity and service delivery as well as developing a new fundraising strategy.

The focus of the Health & Wellbeing team will be to develop new relationship and services.

The charity will only consider developing and delivering new projects that are financially viable, which clearly meet the charity's aims and objectives and which add real value to people and their local community.

The Charity's core objectives for the 2022/23 Season are:

- To ensure people know who we are and what difference the charity makes in North Staffordshire, South Cheshire and the surrounding areas.
- To continue to connect Stoke City Football Club to the local community.
- To ensure the Trust recruits, trains, and develops staff to be high quality practitioners in their fields of expertise.
- To be known as a quality provider of services and activities that leads people, funders, and organisations wanting to be involved with the charity.
- To generate further support from fans, the business community and individuals through our fundraising activities.

Future New Activity

- Develop new partnerships with North Staffs Combined Health Care, Integrated Care Board, and Midlands Partnership Foundation Trust (MPFT).
- To embed the Twinning pilot literacy project into a main stream activity.
- Continue to deliver the Premier League Charitable Fund and English Football League projects.
- To ensure that all sessions are inclusive.
- Incorporate youth social action across core programmes.
- To utilise different communication channels to hopefully promote the positive impact of the Community Trust to a wider audience.
- Establish the 'Stoke Social' as a main stream activity, via close alignment with the city council's 'Stronger Together through Winter Campaign', in order to aid those people across Stoke on Trent who are at risk of isolation and inactivity.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Statement as to disclosure of information to Auditors

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company at 28 September 2010. Pursuant to section 487 of the Companies Act 2006, the auditors will be deemed to be re-appointed and therefore RSM UK Audit LLP will continue in office.

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

Approved by the trustees and signed on their behalf by:



John Coates

Director and Trustee

Date: 10/02/23

Stoke City Community Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Community Trust (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinion

We have audited the financial statements of Stoke City Community Trust (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and 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 FRS 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 2022 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 contained within the Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 the 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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

- 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees Report.

We have nothing to report in respect of the following matters where 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' exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 9, 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

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 the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Safeguarding and Health and Safety. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and cash income where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments, estimates and sample testing cash income back to supporting evidence and ensuring weekly reconciliations were processed and posted.

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Anna Spencer-Gray

ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke on Trent
Staffordshire
ST1 5BB
Date: 14 February 2023

Stoke City Community Trust

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 August 2022

	Note	Unrestricted Funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
INCOME					
Donations and legacies	1	28,298	-	28,298	28,530
Charitable activities	2	867,127	725,480	1,592,607	1,099,450
Other trading activities		32,923	-	32,923	14,658
Investments income		832	-	832	60
TOTAL INCOME		929,180	725,480	1,654,660	1,142,698
EXPENDITURE					
Charitable activities	3	(924,684)	(710,942)	(1,635,626)	(1,315,342)
NET INCOME BEFORE TRANSFERS		4,496	14,538	19,034	(172,644)
TRANSFERS BETWEEN FUNDS	11	25,730	(25,730)	-	-
NET INCOME/(EXPENDITURE)		30,226	(11,192)	19,034	(172,644)
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	951,434	215,449	1,166,883	1,339,527
TOTAL FUNDS CARRIED FORWARD	11/12	981,660	204,257	1,185,917	1,166,883

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Community Trust

BALANCE SHEET

at 31 August 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors due within the year	7	172,612	71,695
Cash at bank and in hand		1,169,884	1,339,939
TOTAL CURRENT ASSETS		1,342,496	1,411,634
CREDITORS: Amounts falling due within one year	8	(156,579)	(244,751)
NET CURRENT ASSETS		1,185,917	1,166,883
NET ASSETS		1,185,917	1,166,883
THE FUNDS OF THE CHARITY			
Unrestricted funds	11	981,660	951,434
Restricted funds	11	204,257	215,449
TOTAL CHARITY FUNDS	12	1,185,917	1,166,883

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

The financial statements on pages 13 to 25 were approved by the board of trustees and authorised for issue on 10/02/23 and were signed on its behalf by:



John Coates
Director and Trustee

Company Registration No. 04875877
Registered Charity No.1104006

Stoke City Community Trust

STATEMENT OF CASH FLOWS

for the year ended 31 August 2022

	Note	31 August 2022 £	31 August 2021 £
NET CASH PROVIDED BY OPERATING ACTIVITIES	10	(170,887)	(397,897)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income		832	60
Net cash used in investing activities		832	60
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		(170,055)	(397,837)
Cash and cash equivalent at the beginning of the year		1,339,939	1,737,776
Total cash and cash equivalent at the end of the year		1,169,884	1,339,939
Represented by:			
Cash at bank		1,169,884	1,339,939

Stoke City Community Trust

ACCOUNTING POLICIES

TRUST INFORMATION

Stoke City Community Trust is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke on Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Community Trust 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The Trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, and legal advice for trustees and costs associated with

Stoke City Community Trust

ACCOUNTING POLICIES

constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

Stoke City Community Trust

ACCOUNTING POLICIES

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends, on ceased projects, will be transferred into the Un-Restricted (General) Reserve.

If there are any restricted fund underspends then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the Un-Restricted (General) Reserve.

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2022 £	Unrestricted 2021 £
Donations	28,298	28,530

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Sports Participation	759,127	443,654	1,202,781	725,724
Education & Lifelong Learning	-	281,826	281,826	273,726
Core cost support	108,000	-	108,000	100,000
	<u>867,127</u>	<u>725,480</u>	<u>1,592,607</u>	<u>1,099,450</u>

£646,755 of income was attributed to restricted funds in 2021.

Other trading and investment income were unrestricted in 2021.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
Sports Participation	1,206,865	-	1,206,865	842,315
Education & Lifelong	276,575	-	276,575	358,853
Core support costs	-	135,686	135,686	107,681
Governance costs	-	16,500	16,500	6,493
	<u>1,483,440</u>	<u>152,186</u>	<u>1,635,626</u>	<u>1,315,342</u>

£777,355 of charitable activities costs were attributable to restricted funds in 2021.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above:

	Core support 2022 £	Core support 2021 £
Consultant Fees	28,140	21,600
Salaries and social security costs	90,411	88,429
Pensions	3,901	3,829
Medical costs	2,300	2,250
Travelling and subsistence	7,399	1,206
Bank charges	296	204
Motor expenses	1,768	2,358
Other expenses	41,471	27,805
Recharge	(40,000)	(40,000)
	135,686	107,681

b) *Governance costs*

	Unrestricted 2022 £	Unrestricted 2021 £
Professional fees	16,500	6,493

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2022 £	2021 £
Auditor's remuneration	16,500	6,493

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 53 (2021: 49).

In addition to the above, the charity employed an average of 31 casual staff during the year (2021: 31).

No emoluments or expenses were paid during the year to trustees (2021: £nil). Details of employee costs are as follows:

	2022 £	2021 £
Wages and salaries	1,160,970	978,107
Social security costs	92,557	74,876
Pension costs	43,996	40,332
	1,297,523	1,093,315

The number of higher paid employees was:

	2022 No	2021 No
In the band £70,000 - £79,999	1	1

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Community Trust are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £nil (2021: £nil).

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning	63,648	7,649	4,350	75,647
Disposal	(4,230)	-	-	(4,230)
At end of year	<u>59,418</u>	<u>7,649</u>	<u>4,350</u>	<u>71,417</u>
<i>Depreciation</i>				
At beginning	63,648	7,649	4,350	75,647
Disposal	(4,230)	-	-	(4,230)
At end of year	<u>59,418</u>	<u>7,649</u>	<u>4,350</u>	<u>71,417</u>
<i>Net book value</i>				
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2022 £	2021 £
Trade debtors	126,954	21,769
Prepayments and accrued income	36,407	21,069
Amounts due from related undertakings	9,251	28,857
	<u>172,612</u>	<u>71,695</u>

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

8 CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,543	23,866
Other taxes and social security	24,318	42,244
Accruals and deferred income	28,913	10,521
Amounts due to related undertakings	100,805	168,120
	<u>156,579</u>	<u>244,751</u>

9 COMPANY LIMITED BY GUARANTEE

Stoke City Community Trust is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING RESULT TO CASH FLOW FROM/(TO) OPERATING ACTIVITIES

	31 August 2022 £	31 August 2021 £
Net income/(expenditure)	19,034	(172,644)
(Deduct) investment income	(832)	(60)
(Increase) in debtors	(100,917)	(43,473)
(Decrease) in creditors	(88,172)	(181,720)
	<u>(170,887)</u>	<u>(397,897)</u>

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

11 STATEMENT OF FUNDS

	At 1 September 2021 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2022 £
<i>Unrestricted funds:</i>					
General fund	951,434	929,180	(924,684)	25,730	981,660
<i>Restricted funds:</i>					
Sports Participation	5,600	443,654	(434,367)	(3,066)	11,821
Education & Lifelong Learning	209,849	281,826	(276,575)	(22,664)	192,436
	215,449	725,480	(710,942)	(25,730)	204,257
TOTAL FUNDS	1,166,883	1,654,660	(1,635,626)	-	1,185,917

	At 1 September 2020 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2021 £
<i>Unrestricted funds:</i>					
General fund	1,001,961	495,943	(537,987)	(8,483)	951,434
<i>Restricted funds:</i>					
Sports Participation	51,039	373,029	(418,502)	35	5,601
Education & Lifelong Learning	286,527	273,726	(358,853)	8,448	209,848
	337,566	646,755	(777,355)	8,483	215,449
TOTAL FUNDS	1,339,527	1,142,698	(1,315,342)	-	1,166,883

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Transfers

There were two Sports Participation and one Education & Lifelong Learning Fund that had overspends on and these liabilities were met by surplus unrestricted reserves. There was also one Sports Participation and one Education & Lifelong Learning Fund that had surplus funds that were transferred to the general un-restricted reserves.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	162,197	10,415	172,612
Cash at bank and in hand	898,698	271,186	1,169,884
Creditors	(104,964)	(51,615)	(156,579)
TOTAL NET ASSETS AS AT 31 AUGUST 2022	955,931	229,986	1,185,917
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	70,295	1,400	71,695
Cash at bank and in hand	1,004,186	335,753	1,339,939
Creditors	(114,564)	(130,187)	(244,751)
TOTAL NET ASSETS AS AT 31 AUGUST 2021	959,917	206,966	1,166,883

13 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs, player and personnel time has been estimated at £267,598 (2021: £218,618), which has not been included within the SOFA. During the year there were sales of £111,862 (2021: £97,642) made to Stoke City Football Club Limited and at 31 August 2022 £9,251 (2021: £4,181) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,392,420 (2021: £1,175,295) and at 31 August 2022 £125,096 was owed to the Football Club (2021: £210,364).

The Trustees consider that Stoke City (Property) Limited is a related party with J Pelling being key management of that entity. During the year there were sales of £2,719 (2021: £1,891) made to Stoke City (Property) Limited and at 31 August 2022 £nil (2021: £nil) was owed. Other costs relating to the charity are recharged. These costs totalled £15,098 (2021: £nil) and at 31 August 2022 £27 was owed to Stoke City (Property) Limited (2021: £nil).

Due to the group structure and the significant influence that the group has the trustees consider bet365 Group Limited as a related party. At the year-end there was an amount due from bet365 Group Limited of £nil (2021: £24,677). Value of services provided during the year was £1,911 (2021: £28,052).

Accounts

Stoke City Community Trust
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2021



Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	9
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST	10
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	13
BALANCE SHEET	14
STATEMENT OF CASH FLOWS	15
ACCOUNTING POLICIES	16
NOTES TO THE FINANCIAL STATEMENTS	19

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER	1104006
COMPANY REGISTRATION NUMBER	04875877
COMPANY SECRETARY	J Pelling
TRUSTEES/DIRECTORS	JF Coates (appointed 18 Jan 2022) AJ Scholes (resigned 12 Jan 2022) R Fello G Mellor D Smith J Pelling C Iwelumo
AUDITORS	RSM UK Audit LLP Chartered Accountants Festival Way Stoke on Trent Staffordshire ST1 5BB
BANKERS	Barclays Bank plc 118 High Street Newcastle-under-Lyme Staffordshire ST5 1PT
REGISTERED OFFICE	bet365 Stadium Stanley Matthews Way Stoke on Trent Staffordshire England ST4 4EG

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Trustees Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2021, are presented by the Trustees of Stoke City Community Trust, who are also Directors of the Charitable Company for the purposes of charity law.

Structure, Governance and Management

Stoke City Community Trust is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust, ensuring that appropriate management information is produced on a regular basis including an annual budget, which is approved by the Trustees, regular consideration of financial results and identification and management of risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure.

The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with the health and safety of staff and all those who participate in the various projects of the Trust. A Safeguarding Panel has been set up to ensure that all regulations are adhered to with regard to contact with children and vulnerable adults.

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted expenditure of the charity to ensure that there are sufficient reserves so that the Trust can continue as a going concern during any adverse period. Free reserves at Aug 2021 were £951k (2020: £1,002k). In the current COVID-19 prevalent climate in the UK the Trustees consider it prudent to keep the free reserves at a high level.

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

The Restricted Income was lower in 2021. This was primarily due to the fact that:-

- the Schools Football Programme ceased in August 2020,
- Primary Stars was budgeted to be receive only PLCF funding in 2021,
- the NCS programme was impacted by the Covid-19 pandemic and so scaled back accordingly and
- the RISE programme was budgeted to receive both lower PLCF and match funding.

Description	2021 (£'000)	2020 (£'000)
Restricted Income:	£647	£1,085
Un-Restricted Income:	£496	£520
Total Income:	£1,143	£1,605
Total Resources Expended:	£1,315	£1,467
Un-Restricted Reserves:	£951	£1,002
Restricted Reserves:	£216	£338
Total Reserves:	£1,167	£1,340

Objectives

The Trust utilises the power and passion of the Club to transform lives in and around Stoke on Trent, North Staffordshire, East Shropshire, South Staffs and South Cheshire, with the aim to help people fulfil their potential and to be more involved, healthier and empowered members of their community.

The Trust firmly believes that its influence and reach will allow it to make a positive difference to the health, wellbeing and life outcomes of those participants who engage in its activities.

Furthermore, the Trust intends to follow a person centred approach by providing opportunities for participants to progress into volunteer and part time employment opportunities with the Club.

The charity not only contributes to educational and skills development but also, via football and the Stoke City brand, makes an impact on prominent issues, such as health, regeneration, crime, community cohesion and employment.

Stoke City Community Trust aims to be a public benefit to its local community, without discrimination, via the two broad project platforms of Sports Participation and Education/Learning, in order to provide participants with opportunities and to improve their lives for the better.

The Trust's main activities this year are outlined below.

Achievements and Performance

The Trust's activities are based around the strong and meaningful partnerships focused around delivering quality projects promoting sports, being active, general wellbeing and creating education and employment opportunities that will change the lives of those living in the charity's local community.

The key focus areas of the Trust are Sports Development, Education, Training and Employment, Community Inclusion, Disability and Health as well as supporting various charity initiatives around North Staffordshire. The Trust has a committed and skilled workforce of 49 full-time contracted members of staff and 31 casual staff who aim to engage and inspire people on a daily basis.

Covid19

The majority of the Restricted Projects are funded by the Premier League Charitable Fund (PLCF) and as at August 2021 they are just completing the second year of a three-year contracted funding cycle. These

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

projects have continued during the Covid-19 pandemic and the Trust has received the funding for all of its projects.

The main non-PLCF funded Restricted Project is the National Citizen Service, which is funded by the UK Government. Both the Autumn 2020 and the Summer 2021 programmes went ahead although with more limited participant numbers. The Trust awaits the Summer 2022 contract, although it expects the funding level to be similar to the prior year.

With regard to the Un-Restricted activities the Trust's primary financial responsibility is to ensure that it remains a going concern and adheres to its reserves policy.

The Trustees believe that the Trust remains a going concern because it has both sufficient general reserves and un-restricted cash to absorb considerable un-restricted income shortfalls, should they arise, in the forthcoming year.

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The Trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

Sports Development projects delivered in 2020-21

It has been another challenging and unprecedented 12-month period in the history of Stoke City Community Trust. The Trust had to deal with the second wave of the COVID-19 outbreak. However, Stoke City Community Trust has continued to serve the people of North Staffordshire and the surrounding area, reinforcing the Trust's reputation as a critical provider of support to the area in such challenging times.

COVID-19 and the National lockdowns had a significant impact upon the reach of the majority of our unrestricted programmes. However, the Community Trust was able to adapt, where necessary, a number of restricted programmes by transitioning to a digital format.

Throughout the year the Community Trust delivered over 200 emergency food parcels to households across Stoke on Trent.

Football Development

The Trust provides a structured pathway of opportunity where young people, from the age of three, can find a level of ability and if identified as showing promise are then signposted to programmes that could lead to them joining the Club's Advanced Training Centres and, ultimately, the Academy.

Identical pathways are also in place for both the girls and the disability football development programmes which have led to several players receiving international recognition.

The Trust will continue to provide to the large majority of our participants, most of whom are young people, the opportunity to play as much football as possible. However, due to the national lockdowns the opportunity for activity was limited this year.

The charity's international soccer school programme also suffered due to the COVID-19 travel restrictions put in place.

Community & Education Football Alliance (11v11)

Aimed at young adults aged 16-18 who have a passion for football and a desire to progress to University or work in the sports industry, the 11 v 11 programme allows them to study at college and represent Stoke City in the English Football League's Community & Education Football Alliance League.

USW Degree Programme

Stoke City Community Trust's two-year Foundation Degree programme is a course designed for individuals wanting to attain a university qualification and who are passionate about pursuing a career in the sports industry. Students develop the necessary skills, qualities and characteristics that are required to work within a professional football club community department or national governing body. Delivered in

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

partnership with the University of South Wales, all lectures, seminars and tutorials are delivered in a supportive and inspirational club environment via online material. Students will complete up to 200 hours of voluntary coaching within the community, alongside the Community Trust and Academy staff.

Wildcats

Wildcats is for girls aged 5-11 who want to get involved with football for the very first time or want the opportunity to play with other girls their own age at venues across Staffordshire. The delivery output of this programme was affected by the pandemic.

Mums Play

This project is designed to create an environment, for Staffordshire's diverse female community, which is comfortable, enjoyable and flexible by encouraging them to either lace up their boots for the first time or make a return to women's football.

Regional Talent Club (RTC)

Our RTC is an enhanced coaching centre for U10, U12, U14 and U16 age groups which allows players identified as having elite potential the opportunity to access appropriate levels of coaching and support. It is one of only 34 RTCs in the country.

Dads & Daughters

The programme aims to increase physical activity levels, sports skills and social-emotional wellbeing of girls aged 5-11 years by challenging stereotypes about playing sport and physical activity, whilst also increasing the confidence of fathers and their ability to act as role models in relation to their daughters' participation.

Education, Training and Employment projects delivered in 2020-21

Primary Stars

The Trust's Primary Stars initiative uses the inspiration and fun of sport to connect pupils' learning to the world around them. The charity's focus on Primary Stars focusses on upskilling teaching staff through delivering Continuing Professional Development (CPD) as well as Physical Education based sessions, where young people are encouraged to develop their Numeracy, Literacy and Enterprise skills in an active environment. The initiative also aims to increase children's participation and enjoyment in sport/physical activity and to support talented children into progression pathways.

Premier League Inspires

This programme provides guidance and support to pupils in secondary schools and focusses on providing young people with pro-active mental health skills. The programme supports young people transitioning from primary to secondary school, whilst providing positive mentoring experiences designed to increase positive lifestyle choices.

Traineeships

This programme is designed to engage young people aged 16-19 who are unemployed and provide them with work taster and placement opportunities, literacy, numeracy and employability education in order to make them work ready.

Community Inclusion, Disability and Health projects delivered in 2020-21

RISE

This programme supports young people to make changes or better cope with personal issues with the aim of reducing school and social exclusion and criminal child exploitation. Sessions mainly take place throughout the school day but a number of social activities and additional support sessions are also available in the evening.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Kicks

This project provides diversionary evening activities to reduce crime and anti-social behavior within some of the most deprived communities in Stoke on Trent. Kicks also works closely with a variety of partners, including Staffordshire Police, to understand the target areas.

The National Citizen Service (NCS)

NCS is a non-term time volunteering programme for young people aged 16-18 years old, designed to build their skill-set for work and life as they take on new challenges and make new friends. This year the young people were unable to benefit from the residential trips, however the rest of the activities including team building, fun and games, life skills and Social Action took place under a three week model.

Premier League Kicks Targeted

This programme aims to provide one-to-one support to young people identified as vulnerable or on the cusp of gang youth violence.

Opportunity Area Football Twinning Mentoring Project

Year 4 of the Opportunity Area saw the rollout of the Football Twinning Mentoring Project. The project supports young people at risk of social exclusion and criminal child exploitation. As part of this project the Trust will be sharing its methods and ways of working with Rotherham United Community Sports Trust and developing their offer to work with young people who are disadvantaged, vulnerable or at risk of falling out of education, employment or training.

Football Fans in Training

A programme aimed at engaging men and women with a BMI over 25 to take part in regular physical activity and healthy lifestyle choices, with the aim of losing weight and sustaining weight loss.

Walking Football

A programme which provides both informal and formal weekly football sessions aimed at decreasing the numbers of inactive males and females aged 50+ across North Staffordshire. The programme encourages them to keep fit and healthy by playing a sport at a less competitive and demanding level.

Lived Experience

Working with a range of young individuals who have had more difficult life experiences than most, the project aims to encourage them to make positive lifestyle choices and learn from Lived Experience Mentors.

Physical Therapy Session

In partnership with 'Goal Difference' our physical therapy sessions bring together groups and individuals who are looking to begin or to return to sport and physical activity.

Thank You for Your Support

Whilst fully dependant on the continuing partnership and support of Stoke City Football Club, the Stoke City Community Trust also relies heavily on the support of many partners and organisations in order to continue moving forward. Primarily, they are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke on Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months and they look forward to working with those and new partners in 2022.

The Trustees would like to thank the Football Club's Head of Community Adrian Hurst and his staff in the Community Trust for their dedication and hard work throughout another successful period, which has

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

resulted in excellent outcomes and results once again especially in light of the challenges placed upon the Trust's activities by COVID-19 restrictions.

The Trustees would like to acknowledge and thank its outgoing Chairman, Tony Scholes, for his contribution to the Trust over the past 18 years. Tony left Stoke City Football Club in January 2022 and he leaves with thanks and best wishes for the future from the Trustees.

Future Developments

The Trust will respond to any potential partner and community needs as North Staffordshire moves out of the National COVID-19 lockdown restrictions and any subsequent recovery plans.

Moving forward the Stoke City Community Trust will focus on maintaining and re-establishing its services and community projects. The charity will only consider developing and delivering new projects that are financially viable, which clearly meet the charity's aims and objectives and which add real value to people's lives within the local community.

The Charity's core objectives for the 2021/22 Season are:

- To ensure people know who we are and what difference the Charity makes in North Staffordshire, South Cheshire and the surrounding areas.
- To continue to connect Stoke City Football Club to the local community.
- To ensure the Trust recruits, trains, and develops staff to be high quality practitioners in their fields of expertise.
- To be known as a quality provider of services and activities that leads people, funders, and organisations wanting to be involved with the charity.
- To generate further support from fans, the business community and individuals through our fundraising activities.

Future New Activity

- To liaise with the Trust's partners in order to continually improve the delivery service for the benefit of the participants and the wider local community. Areas of interest include:
 - Adult weight management
 - Mentoring young people
 - Football twinning project (in conjunction with HM Prison Service)
 - Offers of activity for dementia groups, care homes, carers, and general health & wellbeing projects.
- Incorporate youth social action across core programmes.
- Incorporate aspects of general wellbeing into all programmes.
- Continue to deliver the Premier League Charitable Fund and English Football League projects.
- To ensure that all sessions are inclusive and free of discrimination.
- To continue to offer the NCS programme to the young people of Stoke on Trent and Staffordshire.
- To utilise different communication channels with the aim of promoting the positive impact of the Community Trust to a wider audience.
- The Trust's plans for growth continue to be reframed due to the continued and uncertain impact of the pandemic. While many of our programmes have long-term growth potential, in some cases this potential may be temporarily limited by COVID-19. The Trust will continue to do everything it can to provide services safely, including redesigning and reimagining services and the way in which they are delivered.

Statement as to disclosure of information to Auditors

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company at 28 September 2010. Pursuant to section 487 of the Companies Act 2006, the auditors will be deemed to be re-appointed and therefore Baker Tilly UK Audit LLP will continue in office.

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

Approved by the trustees and signed on their behalf by:



John Coates

Director and Trustee

10/02/2022

Stoke City Community Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Community Trust (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinion

We have audited the financial statements of Stoke City Community Trust (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and 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 FRS 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 2021 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 contained within the Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 the 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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

- 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees Report.

We have nothing to report in respect of the following matters where 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' exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 9, 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

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 the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Safeguarding and Health and Safety. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and cash income where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments, estimates and sample testing cash income back to supporting evidence and ensuring weekly reconciliations were processed and posted.

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke on Trent
Staffordshire
ST1 5BB
Date: 16 February 2022

Stoke City Community Trust

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 August 2021

	Note	Unrestricted Funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
INCOME					
Donations and legacies	1	28,530	-	28,530	49,411
Charitable activities	2	452,695	646,755	1,099,450	1,533,251
Other trading activities		14,658	-	14,658	21,448
Investments income		60	-	60	1,218
TOTAL INCOME		495,943	646,755	1,142,698	1,605,328
EXPENDITURE					
Charitable activities	3	(537,987)	(777,355)	(1,315,342)	(1,466,532)
TOTAL EXPENDITURE		(537,987)	(777,355)	(1,315,342)	(1,466,532)
NET INCOME BEFORE TRANSFERS		(42,044)	(130,600)	(172,644)	138,796
TRANSFERS BETWEEN FUNDS	11	(8,483)	8,483	-	-
NET (EXPENDITURE)/INCOME		(50,527)	(122,117)	(172,644)	138,796
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	1,001,961	337,566	1,339,527	1,200,731
TOTAL FUNDS CARRIED FORWARD	11/12	951,434	215,449	1,166,883	1,339,527

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Community Trust

BALANCE SHEET

at 31 August 2021

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Debtors due within the year	7	71,695	28,222
Cash at bank and in hand		1,339,939	1,737,776
TOTAL CURRENT ASSETS		1,411,634	1,765,998
CREDITORS: Amounts falling due within one year	8	(244,751)	(426,471)
NET CURRENT ASSETS		1,166,883	1,339,527
NET ASSETS		1,166,883	1,339,527
THE FUNDS OF THE CHARITY			
Unrestricted funds	11	951,434	1,001,961
Restricted funds	11	215,449	337,566
TOTAL CHARITY FUNDS	12	1,166,883	1,339,527

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

The financial statements on pages 13 to 25 were approved by the board of trustees and authorised for issue on 10/02/2022 and were signed on its behalf by:



John Coates
Director and Trustee

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

STATEMENT OF CASH FLOWS

for the year ended 31 August 2021

	Note	31 August 2021		31 August 2020	
		£	£	£	£
NET CASH PROVIDED BY OPERATING ACTIVITIES	10		(397,897)		198,950
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income			60		1,218
Net cash used in investing activities			60		1,218
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD			(397,837)		200,168
Cash and cash equivalent at the beginning of the year			1,737,776		1,537,608
Total cash and cash equivalent at the end of the year			1,339,939		1,737,776
Represented by:					
Cash at bank			1,339,939		1,737,776

Stoke City Community Trust

ACCOUNTING POLICIES

TRUST INFORMATION

Stoke City Community Trust is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke on Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Community Trust 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

The majority of the Trust's Restricted Projects are funded by the Premier League Charitable Fund (PLCF) and as at August 2021 they are just completing the second year of a three-year contracted funding cycle. These projects have continued during the Covid-19 pandemic and the Trust has received the funding for all of its projects. The Trust has confidence that the next three year PLCF funding cycle will be based upon the final year levels of the current funding cycle.

The main non-PLCF funded Restricted Project of the Trust is the National Citizen Service, which is funded by the UK Government. Both the Autumn 2020 and the Summer 2021 programmes went ahead though with more limited participant numbers. The Trust awaits the Summer 2022 contract, though it expects the funding level to be similar to the prior year.

With regard to its Un-Restricted activities the Trust's primary financial responsibility is to ensure that it remains a going concern and adheres to its reserves policy.

The Trustees believe that the Trust remains a going concern because it has both sufficient general reserves and un-restricted cash to absorb considerable un-restricted income shortfalls, should they arise, in the forthcoming year.

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The Trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the Trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released

Stoke City Community Trust

ACCOUNTING POLICIES

INCOME RECOGNITION (continued)

to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, and legal advice for trustees and costs associated with constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

Stoke City Community Trust

ACCOUNTING POLICIES

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends, on ceased projects, will be transferred into the Un-Restricted (General) Reserve.

If there are any restricted fund underspends then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the Un-Restricted (General) Reserve.

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2021 £	Unrestricted 2020 £
Donations	28,530	49,411

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Sports Participation	352,695	373,029	725,724	927,970
Education and Lifelong Learning	-	273,726	273,726	497,281
Core cost support	100,000	-	100,000	108,000
	452,695	646,755	1,099,450	1,533,251

£1,085,099 of income was attributed to restricted funds in 2020.

Other trading and investment income were unrestricted in 2020.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
Sports Participation	842,315	-	842,315	867,081
Education & Lifelong	358,853	-	358,853	318,008
Core support costs	-	107,681	107,681	275,190
Governance costs	-	6,493	6,493	6,253
	1,201,168	114,174	1,315,342	1,466,532

£872,955 of charitable activities costs were attributable to restricted funds in 2020.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation.*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above:

	Core support 2021 £	Core support 2020 £
Consultant Fees	21,600	21,600
Salaries and social security costs	88,429	248,351
Pensions	3,829	10,115
Medical costs	2,250	2,183
Travelling and subsistence	1,206	3,173
Bank charges	204	840
Motor expenses	2,358	2,177
Other expenses	27,805	35,176
Depreciation	-	-
Recharge	(40,000)	(48,425)
	107,681	275,190

b) *Governance costs*

	Unrestricted 2021 £	Unrestricted 2020 £
Professional fees	6,493	6,253

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2021	2020
	£	£
Auditor's remuneration	6,493	6,253
Depreciation	-	-
	=====	=====

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 49 (2020: 54).

In addition to the above the charity employed an average of 31 casual staff during the year (2020: 30).

No emoluments or expenses were paid during the year to trustees (2020: £nil). Details of employee costs are as follows:

	2021	2020
	£	£
Wages and salaries	978,107	1,099,411
Social security costs	74,876	81,164
Pension costs	40,332	42,309
	=====	=====
	1,093,315	1,222,884
	=====	=====

The number of higher paid employees was:

	2021	2020
	No	No
In the band £60,000 - £69,999	1	1
	=====	=====

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Community Trust are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £0 (2020: £nil).

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning and end of year	85,748	24,003	4,350	114,101
Disposal	(22,100)	(16,354)	-	(38,454)
	<u>63,648</u>	<u>7,649</u>	<u>4,350</u>	<u>75,647</u>
<i>Depreciation</i>				
At beginning and end of year	85,748	24,003	4,350	114,101
Disposal	(22,100)	(16,354)	-	(38,454)
	<u>63,648</u>	<u>7,649</u>	<u>4,350</u>	<u>75,647</u>
<i>Net book value</i>				
At 31 August 2021	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2020	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2021 £	2020 £
Trade debtors	21,769	4,323
Prepayments and accrued income	21,069	20,463
Amounts due from related undertakings	28,857	3,436
	<u>71,695</u>	<u>28,222</u>
	<u> </u>	<u> </u>

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

8 CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	23,866	23,038
Other taxes and social security	42,244	18,588
Accruals and deferred income	10,521	188,219
Amounts due to related undertakings	168,120	196,626
	<u>244,751</u>	<u>426,471</u>

	2021 £	2020 £
Deferred income*		
Brought forward	180,334	237,500
Deferred in year	-	180,334
Released in year	(180,334)	(237,500)
	<u>-</u>	<u>180,334</u>
Carried forward	-	180,334

* Relates to PLCF Funding received in August 2020 that related to funding for the period of September 2020 to August 2021.

9 COMPANY LIMITED BY GUARANTEE

Stoke City Community Trust is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING RESULT TO CASH FLOW FROM/(TO) OPERATING ACTIVITIES

	31 August 2021 £	31 August 2020 £
Net (expenditure)	(172,644)	138,796
Deduct investment income	(60)	(1,218)
(Increase)/Decrease in debtors	(43,473)	75,752
(Decrease) in creditors	(181,720)	(14,380)
	<u>(397,897)</u>	<u>198,950</u>
Net cash provided (to)/by operating activities	(397,897)	198,950

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

11 STATEMENT OF FUNDS

	At 1 September 2020 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2021 £
<i>Unrestricted funds:</i>					
General fund	1,001,961	495,943	(537,987)	(8,483)	951,434
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Restricted funds:</i>					
Sports Participation	51,039	373,029	(418,502)	35	5,601
Education & Lifelong Learning	286,527	273,726	(358,853)	8,448	209,848
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	337,566	646,755	(777,355)	8,483	215,449
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,339,527	1,142,698	(1,315,342)	-	1,166,883
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	At 1 September 2019 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2020 £
<i>Unrestricted funds:</i>					
General fund	1,054,501	520,229	(593,577)	20,808	1,001,961
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Restricted funds:</i>					
Sports Participation	18,119	587,818	(554,947)	49	51,039
Education & Lifelong Learning	128,111	497,281	(318,008)	(20,857)	286,527
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	146,230	1,085,099	(872,955)	(20,808)	337,566
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,200,731	1,605,328	(1,466,532)	-	1,339,527
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Transfers

There was one Sports Participation and four Education & Lifelong Learning Funds that had overspends on and these liabilities were met by surplus unrestricted reserves.

Stoke City Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	70,295	1,400	71,695
Cash at bank and in hand	1,004,186	335,753	1,339,939
Creditors	(114,564)	(130,187)	(244,751)
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET ASSETS AS AT 31 AUGUST 2021	959,917	206,966	1,166,883
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	22,572	5,650	28,222
Cash at bank and in hand	1,114,787	622,989	1,737,776
Creditors	(135,398)	(291,073)	(426,471)
	<u> </u>	<u> </u>	<u> </u>
TOTAL NET ASSETS AS AT 31 AUGUST 2020	1,001,961	337,566	1,339,527
	<u> </u>	<u> </u>	<u> </u>

13 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs, player and personnel time has been estimated at £218,618 (2020: £245,459), which has not been included within the SOFA. During the year there were sales of £97,642 (2020: £128,465) made to Stoke City Football Club Limited and at 31 August 2021 £4,181 (2020: £nil) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,175,295 (2020: £1,285,106) and at 31 August 2021 £210,364 was owed to the Football Club (2020: £196,286).

The Trustees consider that Stoke City (Property) Limited is a related party as both J Pelling and AJ Scholes are key management of that entity. During the year there were sales of £1,891 (2020: £1,930) made to Stoke City (Property) Limited and at 31 August 2021 £0 (2020: £nil) was owed. Other costs relating to the charity are recharged. These costs totalled £0 (2020: £29,137) and at 31 August 2021 £0 was owed to Stoke City (Property) Limited (2020: £18,930).

Due to the group structure and the significant influence that the group has the trustees consider bet365 Group Limited as a related party. At the year-end there was an amount due from bet365 Group Limited of £24,677 (2020: £3,436). Value of services provided during the year was £28,052 (2020: £48,140).

Accounts

Stoke City Community Trust
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2020

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	9
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST	10
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	12
BALANCE SHEET	13
STATEMENT OF CASH FLOWS	14
ACCOUNTING POLICIES	15
NOTES TO THE FINANCIAL STATEMENTS	18

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER 1104006

COMPANY REGISTRATION NUMBER 04875877

COMPANY SECRETARY J Pelling

TRUSTEES/DIRECTORS
AJ Scholes
R Fello
G Mellor
D Smith
J Pelling
C Iwelumo

AUDITORS
RSM UK Audit LLP
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

BANKERS
Barclays Bank plc
118 High Street
Newcastle-under-Lyme
Staffordshire
ST5 1PT

REGISTERED OFFICE
bet365 Stadium
Stanley Matthews Way
Stoke-on-Trent
Staffordshire
England
ST4 4EG

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Trustees Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2020, are presented by the Trustees of Stoke City Community Trust, who are also Directors of the Charitable Company for the purposes of charity law.

Structure, Governance and Management

Stoke City Community Trust is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust, ensuring that appropriate management information is produced on a regular basis including an annual budget, which is approved by the Trustees, regular consideration of financial results and identification and management of risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure.

The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with health and safety of staff and all those who participate in the scheme. A Safeguarding Panel has been set up to ensure that all regulations are adhered to with regard to contact with children (and vulnerable adults).

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted expenditure (£668k) of the charity to ensure that there are sufficient reserves so that the Trust can continue as a going concern during any adverse period. Free reserves at Aug 2020 were £1,002k (2019: £1,055k). In the current Covid-19 climate the Trustees consider it prudent to keep the free reserves at a level higher than the minimum stated policy requirement.

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

Description £'000	2020	2019
Restricted Income:	£1,085	£1,286
Un-Restricted Income:	£520	£650
Total Income:	£1,605	£1,936
Total Resources Expended:	£1,467	£1,745
Un-Restricted Reserves:	£1,002	£1,055
Restricted Reserves:	£338	£146
Total Reserves:	£1,340	£1,201

Objectives

The Trust utilises the power and passion of the Club to transform lives in and around Stoke on Trent, North Staffordshire, East Shropshire, South Staffs and South Cheshire, with the aim to help people fulfil their potential and to be more involved, healthier and empowered members of their community.

The Trust firmly believes that its influence and reach will allow it to make a positive difference to the health, wellbeing and life outcomes of those participants who engage in its activities.

Furthermore, the Trust intends to follow a person centred approach by providing opportunities for participants to progress into volunteer and part time employment opportunities with the Club.

The charity not only contributes to educational and skills development but also, via football and the Stoke City brand, makes an impact on prominent issues, such as health, regeneration, crime, community cohesion and employment.

The Trust's main activities are outlined below.

Evidence of the Trust's progression and standing as a leading provider of community-based activities in Staffordshire over the last few years is highlighted by the fact that it has increased its expenditure on the provision of these services from just under £800k in 2012 to over £1.5m this year.

The Trustees have considered the Charity Commission's guidance on public benefit, in the interests of social welfare and life improvement, and consider its main activities to further this is the provision of sporting facilities to such persons who have need for them, without discrimination.

Furthermore, to assist in advancing the education of young people for their benefit, and the provision of lifestyle and health improvement guidance, support, advice and facilities in order to offer any participant the opportunity to change their life for the better.

Achievements and Performance

The Trust's activities are based around the strong and meaningful partnerships focused around delivering quality projects promoting sports, being active, general wellbeing, and creating education and employment opportunities that will change the lives of those living in the charity's local community.

The key focus areas of the Trust are Sports Development, Education, Training and Employment, Community Inclusion, Disability and Health as well as supporting various charity initiatives around North Staffordshire. The Trust has a committed and skilled workforce of 54 full time contracted members of staff and 30 casual staff and volunteers who aim to engage and inspire people on a daily basis.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Covid19

The majority of the Restricted Projects are funded by the Premier League Charitable Fund (PLCF) and as at August 2020 are just completing the first year of a three year contracted funding cycle. The majority of these projects have seen work continue during the Covid-19 pandemic and the Trust has received their funding for all of the projects in the second year.

The main non-PLCF funded Restricted Project is the National Citizen Service, which is funded by the UK Government. Despite the national lockdown the trust was required to adapt to both on-line and actual socially distanced delivery and instead of the usual summer programme it completed both the 'Keep Doing Good' and Autumn 2020 programmes. The Trust awaits the Summer 2021 contract.

With regard to the Un-Restricted activities the Trust's primary responsibility is to ensure that it remains a going concern and adheres to its reserves policy.

The Trustees believe that the Trust remains a Going Concern because it has both sufficient general reserves and un-restricted cash to absorb considerable un-restricted income shortfalls, should they arise, in the forthcoming year.

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the trustees have adopted the going concern basis in preparing the financial statements.

Sports Development projects delivered in 2019-20

Football Development

The Trust provides a structured pathway of opportunity where young people, from the age of three, can find a level of ability and, if they are identified as showing promise, they are then signposted to programmes that could lead to them joining our Advanced Training Centres and, ultimately, the Club's Academy.

Identical pathways are also in place for both the girls and the disability football development programmes which has led to several players receiving international recognition.

The Trust will continue to provide the large majority of our participants – most of whom are young people – with the opportunity to play as much football as possible. However, from late March 2020 until the end of August no delivery took place due to Covid-19 related restrictions as explained above.

The charity's international soccer school programme also suffered due to the Covid-19 travel restrictions put in place.

Schools Football Project

The final year of this project was curtailed by the lockdown; however, staff established a variety of online resources that were delivered virtually to schools. The legacy of this project has seen the district fixture programme maintained.

Community & Education Football Alliance (11v11)

Aimed at young adults aged 16-18 who have a passion for football and a desire to progress to University or work in the sports industry, this programme allows them to study at college and represent Stoke City in the English Football League's Community & Education Football Alliance League. Our Foundation degree, which offers Community Football Coaching & Development and Sports Coaching & Development, is starting to see an increase in students. With the growth of our 11v11 college programme, we are confident that the degree programme will go from strength to strength.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Degree Programme

Stoke City Community Trust's two-year Foundation Degree programme is a course designed for individuals wanting to attain a university qualification and are passionate about pursuing a career in the sports industry.

Students develop the necessary skills, qualities and characteristics that are required to work within a professional football club community department or national governing body. Delivered in partnership with the University of South Wales, all lectures, seminars and tutorials are delivered in a supportive and inspirational club environment via online material.

Students will complete up to 200 hours of voluntary coaching within the community, alongside the Community Trust and academy staff.

This programme was largely unaffected by the lockdown as the majority of the sessions took place online.

Wildcats

Wildcats is for girls aged 5-11 who want to get involved with football for the very first time or want the opportunity to play with other girls their own age at venues across the County.

Mums Play

This project is designed to create an environment that is comfortable, enjoyable and flexible to cater for the needs of Staffordshire's diverse female community and encourage them to lace up their boots for the first time or make a return to football.

Regional Talent Club (RTC)

Our RTC is an enhanced coaching centre for U10, U12, U14 and U16 age groups, and allows female players identified as having elite potential the opportunity to access appropriate levels of coaching and support. It is one of only 34 RTCs in the country.

Dads & Daughters

The programme aims to increase physical activity levels, sports skills and social-emotional wellbeing of girls aged 5-11 years by challenging stereotypes about playing sport and physical activity and increase confidence of fathers and their ability to act as role models in relation to their daughters' participation.

Education, Training and Employment projects delivered in 2019-20

Primary Stars

The Trust's Primary Stars initiative uses the inspiration and fun of sport to connect pupils' learning to the world around them. The charity's focus on Primary Stars focuses on upskilling teaching staff through delivering Continual Professional Development (CPD) as well as Physical Education based sessions, where young people are encouraged to develop their Numeracy, Literacy and Enterprise skills in an active environment. A further aim is to increase children's participation and enjoyment in sport, physical activity and to support talented children into progression pathways.

Premier League Inspires

This programme provides pastoral support to pupils in secondary schools and focuses on providing the young people pro-active mental health skills. The programme supports young people transitioning from Primary to Secondary school, whilst providing positive mentoring experiences designed to increase positive life style choices.

Traineeships

This programme is designed to engage young people aged 16-19 who are unemployed and provide them with work taster and placement opportunities, literacy, numeracy and employability education in order to make them work ready.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Essential Life Skills

This project is an extracurricular activity programme to develop life skills, with sessions delivered during the school day and in the Community, which is designed to increase school attendance and attainment.

Community Inclusion, Disability and Health projects delivered in 2019-20

RISE

This programme supports young people to make changes or better cope with personal issues with the aim of reducing school and social exclusion and criminal child exploitation. Sessions take place through the school day with a number of social activities and support available in the evening.

Kicks

This project provides diversionary evening activities to reduce crime and anti-social behaviour within some of the most deprived communities in Stoke on Trent. Kicks also works closely with a variety of partners, including Staffordshire Police, to understand the target areas.

The National Citizen Service (NCS)

The Charity's NCS offering continues to gather great momentum with more and more young people enrolling and participating in the project. NCS is a non-term time volunteering programme for young people aged 16-18 years old, designed to build their skill-set for work and life as they take on new challenges and make new friends. This year the young people were due to complete a three-week programme however, due to lockdown, the programme became virtual and towards the end of the summer, some face-to-face delivery took place under the 'Keep Doing Good' campaign and via the usual Social Action projects.

Premier League Kicks Targeted

This programme aims to provide one to one support to young people identified as vulnerable or on the cusp of gangs' violence.

Football Fans in Training

A programme aimed at engaging men and women, with a BMI over 25, in regular physical activity and healthy lifestyle choices, with the aim of losing and sustaining weight loss.

Walking Football

A programme provides both informal and formal weekly football sessions aimed at decreasing the numbers of inactive males and females aged +50 across North Staffordshire. The programme encourages them to keep fit and healthy by playing a sport at a less competitive and demanding level.

Lived Experience

Working with a range of young individuals who have had more difficult life experiences than most, the project aims to encourage them to make positive lifestyle choices and learn from the Lived Experience Mentors.

Physical Therapy Session

In partnership with 'Goal Difference' our physical therapy sessions bring together groups and individuals who are looking to begin or to return to sport and physical activity.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Thank You for Your Support

Whilst fully dependant on the continuing partnership and support of Stoke City Football Club, the Stoke City Community Trust also relies heavily on the support of many partners and organisations in order to continue moving forward. Primarily, they are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke-on-Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months and they look forward to working with those new partners in 2021.

The Trustees would like to thank the Football Club's Head of Community Adrian Hurst and his staff in the Community Trust for their dedication and hard work throughout another successful period, which has resulted in excellent results once again especially in light of the challenges placed upon the Trust's activities by Covid-19 restrictions.

Future Developments

The Trust will respond to any potential partner and community needs as North Staffordshire moves out of the National Covid-19 lockdown restrictions and any subsequent recovery plans.

Moving forward the Stoke City Community Trust will focus on maintaining and re-establishing its services and community projects. The charity will only consider developing and delivering new projects that are financially viable, which clearly meet the Charity's aims and objectives and which add real value to people and its local communities.

The Charities core objectives for the 2020/21 Season are:

- To ensure people know who we are and what difference the Charity makes in North Staffordshire, South Cheshire and the surrounding areas.
- To continue to connect Stoke City Football Club to its local community.
- To ensure we recruit, train, and develop our staff to be recognised as high quality practitioners in their fields of expertise.
- To be known as a quality provider of services and activities that ensures people, funders, and organisations want to be involved with the Charity.
- To generate further support from fans, the business community, and individuals through our fundraising activities towards the Stoke City Community Fund and our charitable activities.

Future New Activity

- To liaise with the Trust's partners in order to continually improve the delivery service for the benefit of the participants and the wider local community.
- Continue to deliver the Premier League Charitable Fund projects.
- To ensure that all our sessions are inclusive.
- To continue to offer the NCS programme to the young people of Stoke-on-Trent and Staffordshire.
- To utilise different communication channels to hopefully promote the positive impact of the Community Trust to a wider audience.

Statement as to disclosure of information to Auditors

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company on 28 September 2010. Pursuant to section 487 of the Companies Act 2006, the auditors will be deemed to be re-appointed and therefore Baker Tilly UK Audit LLP will continue in office.

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

Approved by the trustees and signed on their behalf by:



AJ Scholes
Director and Trustee
12/02/2021

Stoke City Community Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Community Trust (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinion

We have audited the financial statements of Stoke City Community Trust (the 'charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and 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 FRS 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 2020 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

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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report

We have nothing to report in respect of the following matters where 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 exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 9, 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

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.

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

15.2.21

Stoke City Community Trust

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 August 2020

	Note	Unrestricted Funds	Restricted funds	Total funds 2020	Total funds 2019
		£	£	£	£
INCOME					
Donations and legacies	1	49,411	-	49,411	52,931
Charitable activities	2	448,152	1,085,099	1,533,251	1,831,936
Other trading activities		21,448	-	21,448	49,869
Investments income		1,218	-	1,218	1,754
TOTAL INCOME		520,229	1,085,099	1,605,328	1,936,490
EXPENDITURE					
Charitable activities	3	(593,577)	(872,955)	(1,466,532)	(1,744,570)
TOTAL EXPENDITURE		(593,577)	(872,955)	(1,466,532)	(1,744,570)
NET INCOME BEFORE TRANSFERS		(73,348)	212,144	138,796	191,920
TRANSFERS BETWEEN FUNDS	11	20,808	(20,808)	-	-
NET (EXPENDITURE)/INCOME		(52,540)	191,336	138,796	191,920
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	1,054,501	146,230	1,200,731	1,008,811
TOTAL FUNDS CARRIED FORWARD	11/12	1,001,961	337,566	1,339,527	1,200,731

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Community Trust

BALANCE SHEET

at 31 August 2020

	Note	£	2020	£	£	2019	£
FIXED ASSETS							
Tangible assets	6		-			-	
CURRENT ASSETS							
Debtors due within the year	7	28,222			103,974		
Cash at bank and in hand		1,737,776			1,537,608		
TOTAL CURRENT ASSETS			1,765,998		1,641,582		
CREDITORS: Amounts falling due within one year	8		(426,471)		(440,851)		
NET CURRENT ASSETS			1,339,527		1,200,731		
NET ASSETS			1,339,527		1,200,731		
THE FUNDS OF THE CHARITY							
Unrestricted funds	11		1,001,961		1,054,501		
Restricted funds	11		337,566		146,230		
TOTAL CHARITY FUNDS		12	1,339,527		1,200,731		

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

The financial statements on pages 12 to 24 were approved by the board of trustees and authorised for issue on 12/02/2021 and were signed on its behalf by:



AJ Scholes
Director and Trustee

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

STATEMENT OF CASH FLOWS

for the year ended 31 August 2020

	Note	31 August 2020		31 August 2019	
		£	£	£	£
NET CASH PROVIDED BY OPERATING ACTIVITIES	10		198,950		485,912
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income		1,218		1,754	
Net cash used in investing activities			1,218		1,754
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD			200,168		487,666
Cash and cash equivalent at the beginning of the year			1,537,608		1,049,942
Total cash and cash equivalent at the end of the year			1,737,776		1,537,608
Represented by:					
Cash at bank			1,737,776		1,537,608

Stoke City Community Trust

ACCOUNTING POLICIES

TRUST INFORMATION

Stoke City Community Trust is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke-on-Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Community Trust 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

The majority of the Restricted Projects are funded by the Premier League Charitable Fund (PLCF) and as at August 2020 are just completing the first year of a three year contracted funding cycle. The majority of these projects have seen work continue during the Covid-19 pandemic and the Trust has received their funding for all of the projects in the second year.

The main non-PLCF funded Restricted Project is the National Citizen Service, which is funded by the UK Government. Despite the national lockdown the trust was required to adapt to both on-line and actual socially distanced delivery and instead of the usual summer programme it completed both the 'Keep Doing Good' and Autumn 2020 programmes. The Trust awaits the Summer 2021 contract.

With regard to the Un-Restricted activities the Trust's primary responsibility is to ensure that it remains a going concern and adheres to its reserves policy.

The Trustees believe that the Trust remains a Going Concern because it has both sufficient general reserves and un-restricted cash to absorb considerable un-restricted income shortfalls, should they arise, in the forthcoming year.

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released

Stoke City Community Trust

ACCOUNTING POLICIES

to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

INCOME RECOGNITION (continued)

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

Stoke City Community Trust

ACCOUNTING POLICIES

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends, on ceased projects, will be transferred into the Un-Restricted (General) Reserve.

If there are any restricted fund underspends then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the Un-Restricted (General) Reserve.

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2020 £	Unrestricted 2019 £
Donations	49,411	52,931

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Sports Participation	340,152	587,818	927,970	1,213,601
Education and Lifelong Learning	-	497,281	497,281	543,335
Core cost support	108,000	-	108,000	75,000
	<u>448,152</u>	<u>1,085,099</u>	<u>1,533,251</u>	<u>1,831,936</u>

£1,285,966 of income was attributed to restricted funds in 2019.

Other trading and investment income were unrestricted in 2019.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2020 £	Total 2019 £
Sports Participation	867,081	-	867,081	1,183,591
Education and Lifelong Learning	318,008	-	318,008	441,440
Core support costs	-	275,190	275,190	113,719
Governance costs	-	6,253	6,253	5,820
	<u>1,185,089</u>	<u>281,443</u>	<u>1,466,532</u>	<u>1,744,570</u>

£1,195,359 of charitable activities costs were attributable to restricted funds in 2019.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above:

	Core support 2020 £	Core support 2019 £
PL Continuous Improvement Costs	21,600	21,600
Salaries and social security costs	248,351	86,084
Pensions	10,115	3,725
Medical costs	2,183	1,959
Travelling and subsistence	3,173	10,371
Bank charges	840	1,679
Motor expenses	2,177	3,124
Other expenses	35,176	56,702
Depreciation	-	1,680
Recharge	(48,425)	(73,205)
	275,190	113,719

b) *Governance costs*

	Unrestricted 2020 £	Unrestricted 2019 £
Professional fees	6,253	5,820

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2020 £	2019 £
Auditor's remuneration	6,253	5,820
Depreciation	-	2,400
	<u> </u>	<u> </u>

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 54 (2019: 56).

In addition to the above the charity employed an average of 30 casual staff during the year (2019: 37).

No emoluments or expenses were paid during the year to trustees (2019: £nil). Details of employee costs are as follows:

	2020 £	2019 £
Wages and salaries	1,099,411	1,173,157
Social security costs	81,164	81,717
Pension costs	42,309	42,164
	<u> </u>	<u> </u>
	1,222,884	1,297,038
	<u> </u>	<u> </u>

The number of higher paid employees was:

	2020 No	2019 No
In the band £60,000 - £69,999	1	1
	<u> </u>	<u> </u>

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Community Trust are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £nil (2019: £nil).

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning and end of year	85,748	24,003	4,350	114,101
<i>Depreciation</i>				
At beginning and end of year	85,748	24,003	4,350	114,101
<i>Net book value</i>				
At 31 August 2020	-	-	-	-
At 31 August 2019	-	-	-	-

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2020 £	2019 £
Trade debtors	4,323	84,471
Prepayments and accrued income	20,463	19,503
Amounts due from related undertakings	3,436	-
	28,222	103,974

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

8 CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	23,038	19,574
Other taxes and social security	18,588	25,293
Accruals and deferred income	188,219	245,407
Amounts due to related undertakings	196,626	150,577
	426,471	440,851

	2020 £	2019 £
Deferred income		
Brought forward	237,500	-
Deferred in year	180,334	237,500
Released in year	(237,500)	-
	180,334	237,500

9 COMPANY LIMITED BY GUARANTEE

Stoke City Community Trust is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING SURPLUS TO CASH INFLOW FROM OPERATING ACTIVITIES

	31 August 2020 £	31 August 2019 £
Net movement in funds	138,796	191,920
Add back depreciation charge	-	2,400
Deduct investment income	(1,218)	(1,754)
Decrease in debtors	75,752	29,938
(Decrease)/increase in creditors	(14,380)	263,408
	198,950	485,912

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

11 STATEMENT OF FUNDS

	At 1 September 2019 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2020 £
<i>Unrestricted funds:</i>					
General fund	1,054,501	520,229	(593,577)	20,808	1,001,961
<i>Restricted funds:</i>					
Sports Participation	18,119	587,818	(554,947)	49	51,039
Education & Lifelong Learning	128,111	497,281	(318,008)	(20,857)	286,527
	146,230	1,085,099	(872,955)	(20,808)	337,566
TOTAL FUNDS	1,200,731	1,605,328	(1,466,532)	-	1,339,527
	At 1 September 2018 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2019 £
<i>Unrestricted funds:</i>					
General fund	900,381	650,524	(549,211)	52,807	1,054,501
<i>Restricted funds:</i>					
Sports Participation	28,963	742,631	(753,919)	444	18,119
Education & Lifelong Learning	79,467	543,335	(441,440)	(53,251)	128,111
	108,430	1,285,966	(1,195,359)	(52,807)	146,230
TOTAL FUNDS	1,008,811	1,936,490	(1,744,570)	-	1,200,731

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Transfers

There was one Sports Participation and two Education & Lifelong Learning Funds that had overspends on and these liabilities were met by surplus unrestricted reserves. There was also one Sports Participation and two Education & Lifelong Learning Funds that had underspends on and these surpluses were transferred into other current restricted funds, at the request of the funder. Finally, there was an Education & Lifelong fund that was delivered in the year to its full contractual objectives and obligation and its surplus fund balance was transferred to the unrestricted fund.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	22,572	5,650	28,222
Cash at bank and in hand	1,114,787	622,989	1,737,776
Creditors	(135,398)	(291,073)	(426,471)
TOTAL NET ASSETS AS AT 31 AUGUST 2020	1,001,961	337,566	1,339,527
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	92,687	11,287	103,974
Cash at bank and in hand	1,056,205	481,403	1,537,608
Creditors	(94,391)	(346,460)	(440,851)
TOTAL NET ASSETS AS AT 31 AUGUST 2019	1,054,501	146,230	1,200,731

13 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs, player and personnel time has been estimated at £245,459 (2019: £266,747). During the year there were sales of £128,465 (2019: £113,356) made to Stoke City Football Club Limited and at 31 August 2020 £nil (2019: £5,132) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,285,106 (2019: restated* £1,411,566) and at 31 August 2020 £196,286 was owed to the Football Club (2019: restated** £160,428).

The Trustees consider that Stoke City (Property) Limited is a related party as both J Pelling and AJ Scholes are key management of both reporting entities. During the year there were sales of £1,930 (2019: £3,073) made to Stoke City (Property) Limited and at 31 August 2020 £nil (2019: £nil) was owed. Other costs relating to the charity are recharged. These costs totalled £29,137 (2019: £31,033) and at 31 August 2020 £18,930 was owed to Stoke City (Property) Limited (2019: £15,442).

The trustees consider bet365 Group Limited as a related party. At the year end there was an amount due from bet365 Group Limited of £3,436 (2019: £nil). Value of services provided during the year was £48,140 (2019: £nil).

* Prior year recharges from related party, Stoke City Football Club, have been restated from £1,336,869 to £1,411,566, to reflect non-salary related recharges.

** Prior year amount owed to Stoke City Football Club Limited has been restated from £141,414 to £160,428 to include non-salary related items owed to the Club.

Stoke City Community Trust
(A company limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31 August 2020

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	9
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST	10
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)	12
BALANCE SHEET	13
STATEMENT OF CASH FLOWS	14
ACCOUNTING POLICIES	15
NOTES TO THE FINANCIAL STATEMENTS	18

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY NUMBER	1104006
COMPANY REGISTRATION NUMBER	04875877
COMPANY SECRETARY	J Pelling
TRUSTEES/DIRECTORS	AJ Scholes R Fello G Mellor D Smith J Pelling C Iwelumo
AUDITORS	RSM UK Audit LLP Chartered Accountants Festival Way Stoke-on-Trent Staffordshire ST1 5BB
BANKERS	Barclays Bank plc 118 High Street Newcastle-under-Lyme Staffordshire ST5 1PT
REGISTERED OFFICE	bet365 Stadium Stanley Matthews Way Stoke-on-Trent Staffordshire England ST4 4EG

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Trustees Annual Report

The Report and Financial Statements, which relate to the year ended 31 August 2020, are presented by the Trustees of Stoke City Community Trust, who are also Directors of the Charitable Company for the purposes of charity law.

Structure, Governance and Management

Stoke City Community Trust is a company limited by guarantee and does not have any share capital. It is governed by the Memorandum and Articles of Association dated 18 July 2014 and became a registered charity on 28 May 2004.

A review system is in place to monitor the income, expenditure and performance of the Trust, ensuring that appropriate management information is produced on a regular basis including an annual budget, which is approved by the Trustees, regular consideration of financial results and identification and management of risks.

Key management personnel remuneration is determined by the Trustees.

Appointment of Trustees

The skill set of the board of trustees is reviewed and compared to the requirements of the charity to achieve its objectives. Where there are gaps, the trustees seek to make appropriate appointments of individuals with the required skills and experiences by an open recruitment process.

Trustee induction and training

All new Trustees receive an induction meeting with the Chair of Trustees and then spend time with the charity's management team, observing how the charity's objectives can be achieved. Should any additional specialised training be required then appropriate training arrangements are in place.

Risk management process

The Trustees review the major risks to which the charity is exposed - in particular, those relating to the operations and finances - and are satisfied that systems and procedures are in place to mitigate any exposure.

The principal risk identified by the Trustees is Safeguarding.

This is managed via the Risk Framework review process.

In addition, procedures have been put in place to ensure compliance with health and safety of staff and all those who participate in the scheme. A Safeguarding Panel has been set up to ensure that all regulations are adhered to with regard to contact with children (and vulnerable adults).

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds, not committed or invested in tangible fixed assets held by the charity (which equal free reserves), should be no less than 12 months of the unrestricted expenditure (£668k) of the charity to ensure that there are sufficient reserves so that the Trust can continue as a going concern during any adverse period. Free reserves at Aug 2020 were £1,002k (2019: £1,055k). In the current Covid-19 climate the Trustees consider it prudent to keep the free reserves at a level higher than the minimum stated policy requirement.

Internal Controls

The internal control system ensures that income, expenditure and performance of the Trust is carefully monitored and is designed to provide reasonable assurances against material misstatement and loss, including:

- *An Annual Budget approved by the Trustees
- *Regular consideration of financial results
- *Identification and management of risks

The Trustees have given due consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Financial Review

Detail of income and expenditure is provided in the Notes to the Financial Statements and is summarised below:

Description £'000	2020	2019
Restricted Income:	£1,085	£1,286
Un-Restricted Income:	£520	£650
Total Income:	£1,605	£1,936
Total Resources Expended:	£1,467	£1,745
Un-Restricted Reserves:	£1,002	£1,055
Restricted Reserves:	£338	£146
Total Reserves:	£1,340	£1,201

Objectives

The Trust utilises the power and passion of the Club to transform lives in and around Stoke on Trent, North Staffordshire, East Shropshire, South Staffs and South Cheshire, with the aim to help people fulfil their potential and to be more involved, healthier and empowered members of their community.

The Trust firmly believes that its influence and reach will allow it to make a positive difference to the health, wellbeing and life outcomes of those participants who engage in its activities.

Furthermore, the Trust intends to follow a person centred approach by providing opportunities for participants to progress into volunteer and part time employment opportunities with the Club.

The charity not only contributes to educational and skills development but also, via football and the Stoke City brand, makes an impact on prominent issues, such as health, regeneration, crime, community cohesion and employment.

The Trust's main activities are outlined below.

Evidence of the Trust's progression and standing as a leading provider of community-based activities in Staffordshire over the last few years is highlighted by the fact that it has increased its expenditure on the provision of these services from just under £800k in 2012 to over £1.5m this year.

The Trustees have considered the Charity Commission's guidance on public benefit, in the interests of social welfare and life improvement, and consider its main activities to further this is the provision of sporting facilities to such persons who have need for them, without discrimination.

Furthermore, to assist in advancing the education of young people for their benefit, and the provision of lifestyle and health improvement guidance, support, advice and facilities in order to offer any participant the opportunity to change their life for the better.

Achievements and Performance

The Trust's activities are based around the strong and meaningful partnerships focused around delivering quality projects promoting sports, being active, general wellbeing, and creating education and employment opportunities that will change the lives of those living in the charity's local community.

The key focus areas of the Trust are Sports Development, Education, Training and Employment, Community Inclusion, Disability and Health as well as supporting various charity initiatives around North Staffordshire. The Trust has a committed and skilled workforce of 54 full time contracted members of staff and 30 casual staff and volunteers who aim to engage and inspire people on a daily basis.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Covid19

The majority of the Restricted Projects are funded by the Premier League Charitable Fund (PLCF) and as at August 2020 are just completing the first year of a three year contracted funding cycle. The majority of these projects have seen work continue during the Covid-19 pandemic and the Trust has received their funding for all of the projects in the second year.

The main non-PLCF funded Restricted Project is the National Citizen Service, which is funded by the UK Government. Despite the national lockdown the trust was required to adapt to both on-line and actual socially distanced delivery and instead of the usual summer programme it completed both the 'Keep Doing Good' and Autumn 2020 programmes. The Trust awaits the Summer 2021 contract.

With regard to the Un-Restricted activities the Trust's primary responsibility is to ensure that it remains a going concern and adheres to its reserves policy.

The Trustees believe that the Trust remains a Going Concern because it has both sufficient general reserves and un-restricted cash to absorb considerable un-restricted income shortfalls, should they arise, in the forthcoming year.

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the trustees have adopted the going concern basis in preparing the financial statements.

Sports Development projects delivered in 2019-20

Football Development

The Trust provides a structured pathway of opportunity where young people, from the age of three, can find a level of ability and, if they are identified as showing promise, they are then signposted to programmes that could lead to them joining our Advanced Training Centres and, ultimately, the Club's Academy.

Identical pathways are also in place for both the girls and the disability football development programmes which has led to several players receiving international recognition.

The Trust will continue to provide the large majority of our participants – most of whom are young people – with the opportunity to play as much football as possible. However, from late March 2020 until the end of August no delivery took place due to Covid-19 related restrictions as explained above.

The charity's international soccer school programme also suffered due to the Covid-19 travel restrictions put in place.

Schools Football Project

The final year of this project was curtailed by the lockdown; however, staff established a variety of online resources that were delivered virtually to schools. The legacy of this project has seen the district fixture programme maintained.

Community & Education Football Alliance (11v11)

Aimed at young adults aged 16-18 who have a passion for football and a desire to progress to University or work in the sports industry, this programme allows them to study at college and represent Stoke City in the English Football League's Community & Education Football Alliance League. Our Foundation degree, which offers Community Football Coaching & Development and Sports Coaching & Development, is starting to see an increase in students. With the growth of our 11v11 college programme, we are confident that the degree programme will go from strength to strength.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Degree Programme

Stoke City Community Trust's two-year Foundation Degree programme is a course designed for individuals wanting to attain a university qualification and are passionate about pursuing a career in the sports industry.

Students develop the necessary skills, qualities and characteristics that are required to work within a professional football club community department or national governing body. Delivered in partnership with the University of South Wales, all lectures, seminars and tutorials are delivered in a supportive and inspirational club environment via online material.

Students will complete up to 200 hours of voluntary coaching within the community, alongside the Community Trust and academy staff.

This programme was largely unaffected by the lockdown as the majority of the sessions took place online.

Wildcats

Wildcats is for girls aged 5-11 who want to get involved with football for the very first time or want the opportunity to play with other girls their own age at venues across the County.

Mums Play

This project is designed to create an environment that is comfortable, enjoyable and flexible to cater for the needs of Staffordshire's diverse female community and encourage them to lace up their boots for the first time or make a return to football.

Regional Talent Club (RTC)

Our RTC is an enhanced coaching centre for U10, U12, U14 and U16 age groups, and allows female players identified as having elite potential the opportunity to access appropriate levels of coaching and support. It is one of only 34 RTCs in the country.

Dads & Daughters

The programme aims to increase physical activity levels, sports skills and social-emotional wellbeing of girls aged 5-11 years by challenging stereotypes about playing sport and physical activity and increase confidence of fathers and their ability to act as role models in relation to their daughters' participation.

Education, Training and Employment projects delivered in 2019-20

Primary Stars

The Trust's Primary Stars initiative uses the inspiration and fun of sport to connect pupils' learning to the world around them. The charity's focus on Primary Stars focuses on upskilling teaching staff through delivering Continual Professional Development (CPD) as well as Physical Education based sessions, where young people are encouraged to develop their Numeracy, Literacy and Enterprise skills in an active environment. A further aim is to increase children's participation and enjoyment in sport, physical activity and to support talented children into progression pathways.

Premier League Inspires

This programme provides pastoral support to pupils in secondary schools and focuses on providing the young people pro-active mental health skills. The programme supports young people transitioning from Primary to Secondary school, whilst providing positive mentoring experiences designed to increase positive life style choices.

Traineeships

This programme is designed to engage young people aged 16-19 who are unemployed and provide them with work taster and placement opportunities, literacy, numeracy and employability education in order to make them work ready.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Essential Life Skills

This project is an extracurricular activity programme to develop life skills, with sessions delivered during the school day and in the Community, which is designed to increase school attendance and attainment.

Community Inclusion, Disability and Health projects delivered in 2019-20

RISE

This programme supports young people to make changes or better cope with personal issues with the aim of reducing school and social exclusion and criminal child exploitation. Sessions take place through the school day with a number of social activities and support available in the evening.

Kicks

This project provides diversionary evening activities to reduce crime and anti-social behaviour within some of the most deprived communities in Stoke on Trent. Kicks also works closely with a variety of partners, including Staffordshire Police, to understand the target areas.

The National Citizen Service (NCS)

The Charity's NCS offering continues to gather great momentum with more and more young people enrolling and participating in the project. NCS is a non-term time volunteering programme for young people aged 16-18 years old, designed to build their skill-set for work and life as they take on new challenges and make new friends. This year the young people were due to complete a three-week programme however, due to lockdown, the programme became virtual and towards the end of the summer, some face-to-face delivery took place under the 'Keep Doing Good' campaign and via the usual Social Action projects.

Premier League Kicks Targeted

This programme aims to provide one to one support to young people identified as vulnerable or on the cusp of gangs' violence.

Football Fans in Training

A programme aimed at engaging men and women, with a BMI over 25, in regular physical activity and healthy lifestyle choices, with the aim of losing and sustaining weight loss.

Walking Football

A programme provides both informal and formal weekly football sessions aimed at decreasing the numbers of inactive males and females aged +50 across North Staffordshire. The programme encourages them to keep fit and healthy by playing a sport at a less competitive and demanding level.

Lived Experience

Working with a range of young individuals who have had more difficult life experiences than most, the project aims to encourage them to make positive lifestyle choices and learn from the Lived Experience Mentors.

Physical Therapy Session

In partnership with 'Goal Difference' our physical therapy sessions bring together groups and individuals who are looking to begin or to return to sport and physical activity.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Thank You for Your Support

Whilst fully dependant on the continuing partnership and support of Stoke City Football Club, the Stoke City Community Trust also relies heavily on the support of many partners and organisations in order to continue moving forward. Primarily, they are the Premier League Charitable Fund, the Premier League, Professional Footballers' Association, the English Football League Trust, Staffordshire County Council, Staffordshire Police Fire and Crime Commissioner, City of Stoke-on-Trent Council and the Staffordshire Football Association.

The Board of Trustees is indebted once again to all those who have made a significant contribution to the Trust's progress over the past 12 months and they look forward to working with those new partners in 2021.

The Trustees would like to thank the Football Club's Head of Community Adrian Hurst and his staff in the Community Trust for their dedication and hard work throughout another successful period, which has resulted in excellent results once again especially in light of the challenges placed upon the Trust's activities by Covid-19 restrictions.

Future Developments

The Trust will respond to any potential partner and community needs as North Staffordshire moves out of the National Covid-19 lockdown restrictions and any subsequent recovery plans.

Moving forward the Stoke City Community Trust will focus on maintaining and re-establishing its services and community projects. The charity will only consider developing and delivering new projects that are financially viable, which clearly meet the Charity's aims and objectives and which add real value to people and its local communities.

The Charities core objectives for the 2020/21 Season are:

- To ensure people know who we are and what difference the Charity makes in North Staffordshire, South Cheshire and the surrounding areas.
- To continue to connect Stoke City Football Club to its local community.
- To ensure we recruit, train, and develop our staff to be recognised as high quality practitioners in their fields of expertise.
- To be known as a quality provider of services and activities that ensures people, funders, and organisations want to be involved with the Charity.
- To generate further support from fans, the business community, and individuals through our fundraising activities towards the Stoke City Community Fund and our charitable activities.

Future New Activity

- To liaise with the Trust's partners in order to continually improve the delivery service for the benefit of the participants and the wider local community.
- Continue to deliver the Premier League Charitable Fund projects.
- To ensure that all our sessions are inclusive.
- To continue to offer the NCS programme to the young people of Stoke-on-Trent and Staffordshire.
- To utilise different communication channels to hopefully promote the positive impact of the Community Trust to a wider audience.

Statement as to disclosure of information to Auditors

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each trustee has confirmed that they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Stoke City Community Trust

TRUSTEES' ANNUAL REPORT

Auditor

RSM UK Audit LLP, Chartered Accountants, were appointed auditors by the company on 28 September 2010. Pursuant to section 487 of the Companies Act 2006, the auditors will be deemed to be re-appointed and therefore Baker Tilly UK Audit LLP will continue in office.

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

Approved by the trustees and signed on their behalf by:



AJ Scholes
Director and Trustee
12/02/2021

Stoke City Community Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the directors of Stoke City Community Trust (a company limited by guarantee for the purposes of company law)) are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charitable company, of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Opinion

We have audited the financial statements of Stoke City Community Trust (the 'charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and 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 FRS 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 2020 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

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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOKE CITY COMMUNITY TRUST

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report

We have nothing to report in respect of the following matters where 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 exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 9, 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

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.

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. 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

ANNA SPENCER-GRAY (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants

Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

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Stoke City Community Trust

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 August 2020

	Note	Unrestricted Funds	Restricted funds	Total funds 2020	Total funds 2019
		£	£	£	£
INCOME					
Donations and legacies	1	49,411	-	49,411	52,931
Charitable activities	2	448,152	1,085,099	1,533,251	1,831,936
Other trading activities		21,448	-	21,448	49,869
Investments income		1,218	-	1,218	1,754
TOTAL INCOME		520,229	1,085,099	1,605,328	1,936,490
EXPENDITURE					
Charitable activities	3	(593,577)	(872,955)	(1,466,532)	(1,744,570)
TOTAL EXPENDITURE		(593,577)	(872,955)	(1,466,532)	(1,744,570)
NET INCOME BEFORE TRANSFERS		(73,348)	212,144	138,796	191,920
TRANSFERS BETWEEN FUNDS	11	20,808	(20,808)	-	-
NET (EXPENDITURE)/INCOME		(52,540)	191,336	138,796	191,920
<i>Reconciliation of funds</i>					
Total funds brought forward	11/12	1,054,501	146,230	1,200,731	1,008,811
TOTAL FUNDS CARRIED FORWARD	11/12	1,001,961	337,566	1,339,527	1,200,731

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Stoke City Community Trust

BALANCE SHEET

at 31 August 2020

	Note	£	2020	£	£	2019	£
FIXED ASSETS							
Tangible assets	6		-			-	
CURRENT ASSETS							
Debtors due within the year	7	28,222			103,974		
Cash at bank and in hand		1,737,776			1,537,608		
TOTAL CURRENT ASSETS			1,765,998		1,641,582		
CREDITORS: Amounts falling due within one year	8		(426,471)		(440,851)		
NET CURRENT ASSETS			1,339,527		1,200,731		
NET ASSETS			1,339,527		1,200,731		
THE FUNDS OF THE CHARITY							
Unrestricted funds	11		1,001,961		1,054,501		
Restricted funds	11		337,566		146,230		
TOTAL CHARITY FUNDS		12	1,339,527		1,200,731		

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

The financial statements on pages 12 to 24 were approved by the board of trustees and authorised for issue on 12/02/2021 and were signed on its behalf by:



AJ Scholes
Director and Trustee

Company Registration No. 04875877
Registered Charity No. 1104006

Stoke City Community Trust

STATEMENT OF CASH FLOWS

for the year ended 31 August 2020

	Note	31 August 2020		31 August 2019	
		£	£	£	£
NET CASH PROVIDED BY OPERATING ACTIVITIES	10	198,950		485,912	
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income		1,218		1,754	
Net cash used in investing activities		1,218		1,754	
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		200,168		487,666	
Cash and cash equivalent at the beginning of the year		1,537,608		1,049,942	
Total cash and cash equivalent at the end of the year		1,737,776		1,537,608	
Represented by:					
Cash at bank		1,737,776		1,537,608	

Stoke City Community Trust

ACCOUNTING POLICIES

TRUST INFORMATION

Stoke City Community Trust is an incorporated charitable Trust (charity number 1104006) limited by guarantee registered in England (company number 04875877). The Trust's address is bet365 Stadium, Stanley Matthews Way, Stoke-on-Trent, Staffordshire, England ST4 4EG.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stoke City Community Trust 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 financial statements are prepared in sterling which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

GOING CONCERN

The majority of the Restricted Projects are funded by the Premier League Charitable Fund (PLCF) and as at August 2020 are just completing the first year of a three year contracted funding cycle. The majority of these projects have seen work continue during the Covid-19 pandemic and the Trust has received their funding for all of the projects in the second year.

The main non-PLCF funded Restricted Project is the National Citizen Service, which is funded by the UK Government. Despite the national lockdown the trust was required to adapt to both on-line and actual socially distanced delivery and instead of the usual summer programme it completed both the 'Keep Doing Good' and Autumn 2020 programmes. The Trust awaits the Summer 2021 contract.

With regard to the Un-Restricted activities the Trust's primary responsibility is to ensure that it remains a going concern and adheres to its reserves policy.

The Trustees believe that the Trust remains a Going Concern because it has both sufficient general reserves and un-restricted cash to absorb considerable un-restricted income shortfalls, should they arise, in the forthcoming year.

As is normal for all charities, the charity is dependent upon income streams such as grant monies which may not reoccur. The trustees have reviewed the financial forecasts and believe there are adequate resources which will enable the trust to meet its liabilities for at least one year from the date the financial statements are signed. For this reason, the trustees have adopted the going concern basis in preparing the financial statements.

INCOME RECOGNITION

The values of all resources accruing to the charitable company are recorded in the Statement of Financial Activities as soon as it is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is dependent on an actual receipt or enforceable right to receipt, a reasonable certainty of receipt and whether the monetary value can be sufficiently and reliably measured. Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released

Stoke City Community Trust

ACCOUNTING POLICIES

to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

INCOME RECOGNITION (continued)

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered. Expenditure has been classified under the appropriate heading but where costs cannot be directly attributed to particular headings (support costs); they have been allocated to activities on a basis consistent with the use of the resources. Support costs comprise all services supplied centrally, and include office staff and overhead expenses.

Governance costs are those costs associated with the governance arrangements of the charity which relate to its general running. These include audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the costs of trustee meetings and preparing the statutory financial statements, plus a share of support costs.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

DONATED SERVICES AND GIFTS IN KIND

The value of donated services and gifts in kind provided to the charity by Stoke City Football Club are disclosed at their open market value in the period in which they are receivable where the benefit to the charity can be reliably measured and are reported in the related party note to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets are capitalised at cost and capital expenditure over a value of £500 is capitalised.

Depreciation is provided at the following annual rates to write off the cost, less the estimated residual value of the assets, over their expected useful economic lives as follows:

Motor vehicles	-	25% straight line
Office equipment	-	20% straight line
Plant and machinery	-	33.3% straight line

A full year of depreciation is charged in the period of acquisition and none in the period of disposal.

FUND STRUCTURE

Unrestricted funds

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

Restricted funds

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which funds are raised. The restrictions are binding upon the charity.

Stoke City Community Trust

ACCOUNTING POLICIES

FUND TRANSFER POLICY

At each year end it is the practice of the Trust to review all fund balances and to identify the restricted projects that have ended in that financial year.

It is the policy of the Trust that any restricted fund overspends, on ceased projects, will be transferred into the Un-Restricted (General) Reserve.

If there are any restricted fund underspends then the related fund contract is referred to. If the contract states that any such surplus should be returned then the funder is contacted, informed of the surplus balance and their instruction is adhered to.

If however the contract does not stipulate that surplus funds should be returned and the reading of the contract permits the surplus to be kept then the surplus is transferred to the Un-Restricted (General) Reserve.

TAXATION

As a registered charity the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Taxes Act 2010 or Section 252 of the Taxation of Chargeable Gains act 1992 to the extent that these are applied to these charitable objects.

FINANCIAL INSTRUMENTS

The Trust only has financial assets and financial 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 value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Trust do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

1 INCOME: DONATIONS AND LEGACIES

	Unrestricted 2020 £	Unrestricted 2019 £
Donations	49,411	52,931

2 INCOME: CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Sports Participation	340,152	587,818	927,970	1,213,601
Education and Lifelong Learning	-	497,281	497,281	543,335
Core cost support	108,000	-	108,000	75,000
	<u>448,152</u>	<u>1,085,099</u>	<u>1,533,251</u>	<u>1,831,936</u>

£1,285,966 of income was attributed to restricted funds in 2019.

Other trading and investment income were unrestricted in 2019.

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	Total 2020 £	Total 2019 £
Sports Participation	867,081	-	867,081	1,183,591
Education and Lifelong Learning	318,008	-	318,008	441,440
Core support costs	-	275,190	275,190	113,719
Governance costs	-	6,253	6,253	5,820
	<u>1,185,089</u>	<u>281,443</u>	<u>1,466,532</u>	<u>1,744,570</u>

£1,195,359 of charitable activities costs were attributable to restricted funds in 2019.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

3 RESOURCES EXPENDED: CHARITABLE ACTIVITIES (continued)

a) *Support costs allocation*

The charity allocates its support costs to general activities unless it is appropriate to allocate them between the other charitable activities undertaken. The charitable activities are as listed above.

Support costs are allocated on a basis consistent with the use of resources as explained above:

	Core support 2020 £	Core support 2019 £
PL Continuous Improvement Costs	21,600	21,600
Salaries and social security costs	248,351	86,084
Pensions	10,115	3,725
Medical costs	2,183	1,959
Travelling and subsistence	3,173	10,371
Bank charges	840	1,679
Motor expenses	2,177	3,124
Other expenses	35,176	56,702
Depreciation	-	1,680
Recharge	(48,425)	(73,205)
	275,190	113,719

b) *Governance costs*

	Unrestricted 2020 £	Unrestricted 2019 £
Professional fees	6,253	5,820

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

4 NET INCOMING RESOURCES FOR THE PERIOD

Net incoming resources for the period is stated after charging:

	2020 £	2019 £
Auditor's remuneration	6,253	5,820
Depreciation	-	2,400
	<u> </u>	<u> </u>

5 STAFF NUMBERS, COSTS AND KEY MANAGEMENT REMUNERATION

The average number of persons employed (excluding trustees) during the year was 54 (2019: 56).

In addition to the above the charity employed an average of 30 casual staff during the year (2019: 37).

No emoluments or expenses were paid during the year to trustees (2019: £nil). Details of employee costs are as follows:

	2020 £	2019 £
Wages and salaries	1,099,411	1,173,157
Social security costs	81,164	81,717
Pension costs	42,309	42,164
	<u> </u>	<u> </u>
	1,222,884	1,297,038
	<u> </u>	<u> </u>

The number of higher paid employees was:

	2020 No	2019 No
In the band £60,000 - £69,999	1	1
	<u> </u>	<u> </u>

Stoke City Football Club runs a defined contribution pension scheme, which employees of Stoke City Community Trust are eligible to join.

The key management personnel are the Trustees. The total remuneration of these key management personnel was £nil (2019: £nil).

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

6 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Plant and machinery £	Total £
<i>Cost</i>				
At beginning and end of year	85,748	24,003	4,350	114,101
<i>Depreciation</i>				
At beginning and end of year	85,748	24,003	4,350	114,101
<i>Net book value</i>				
At 31 August 2020	-	-	-	-
At 31 August 2019	-	-	-	-

Fixed assets are held for direct charitable purposes.

7 DEBTORS: Amounts falling due within one year

	2020 £	2019 £
Trade debtors	4,323	84,471
Prepayments and accrued income	20,463	19,503
Amounts due from related undertakings	3,436	-
	28,222	103,974

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

8 CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	23,038	19,574
Other taxes and social security	18,588	25,293
Accruals and deferred income	188,219	245,407
Amounts due to related undertakings	196,626	150,577
	426,471	440,851

	2020 £	2019 £
Deferred income		
Brought forward	237,500	-
Deferred in year	180,334	237,500
Released in year	(237,500)	-
	180,334	237,500

9 COMPANY LIMITED BY GUARANTEE

Stoke City Community Trust is a company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £10 in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

10 RECONCILIATION OF OPERATING SURPLUS TO CASH INFLOW FROM OPERATING ACTIVITIES

	31 August 2020 £	31 August 2019 £
Net movement in funds	138,796	191,920
Add back depreciation charge	-	2,400
Deduct investment income	(1,218)	(1,754)
Decrease in debtors	75,752	29,938
(Decrease)/increase in creditors	(14,380)	263,408
	198,950	485,912

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

11 STATEMENT OF FUNDS

	At 1 September 2019 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2020 £
<i>Unrestricted funds:</i>					
General fund	1,054,501	520,229	(593,577)	20,808	1,001,961
	_____	_____	_____	_____	_____
<i>Restricted funds:</i>					
Sports Participation	18,119	587,818	(554,947)	49	51,039
Education & Lifelong Learning	128,111	497,281	(318,008)	(20,857)	286,527
	_____	_____	_____	_____	_____
	146,230	1,085,099	(872,955)	(20,808)	337,566
	_____	_____	_____	_____	_____
TOTAL FUNDS	1,200,731	1,605,328	(1,466,532)	-	1,339,527
	=====	=====	=====	=====	=====
	At 1 September 2018 £	Income resources £	Expenditure expended £	Transfer of funds £	At 31 August 2019 £
<i>Unrestricted funds:</i>					
General fund	900,381	650,524	(549,211)	52,807	1,054,501
	_____	_____	_____	_____	_____
<i>Restricted funds:</i>					
Sports Participation	28,963	742,631	(753,919)	444	18,119
Education & Lifelong Learning	79,467	543,335	(441,440)	(53,251)	128,111
	_____	_____	_____	_____	_____
	108,430	1,285,966	(1,195,359)	(52,807)	146,230
	_____	_____	_____	_____	_____
TOTAL FUNDS	1,008,811	1,936,490	(1,744,570)	-	1,200,731
	=====	=====	=====	=====	=====

Unrestricted funds

The general fund represents the unrestricted funds of the charity that are not designated for particular purposes.

Restricted funds

The restricted funds represent contracts to supply specific services under each of the above categories.

Transfers

There was one Sports Participation and two Education & Lifelong Learning Funds that had overspends on and these liabilities were met by surplus unrestricted reserves. There was also one Sports Participation and two Education & Lifelong Learning Funds that had underspends on and these surpluses were transferred into other current restricted funds, at the request of the funder. Finally, there was an Education & Lifelong fund that was delivered in the year to its full contractual objectives and obligation and its surplus fund balance was transferred to the unrestricted fund.

Stoke City Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2020

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	22,572	5,650	28,222
Cash at bank and in hand	1,114,787	622,989	1,737,776
Creditors	(135,398)	(291,073)	(426,471)
TOTAL NET ASSETS AS AT 31 AUGUST 2020	1,001,961	337,566	1,339,527
	Unrestricted funds £	Restricted funds £	Total funds £
Debtors	92,687	11,287	103,974
Cash at bank and in hand	1,056,205	481,403	1,537,608
Creditors	(94,391)	(346,460)	(440,851)
TOTAL NET ASSETS AS AT 31 AUGUST 2019	1,054,501	146,230	1,200,731

13 RELATED PARTY TRANSACTIONS

The Trustees consider that Stoke City Football Club Limited is a related party of the charitable company by virtue of significant influence. The charity receives significant financial support from the Football Club in respect of office space and other costs, and this Gift in Kind in respect of specific establishment costs, player and personnel time has been estimated at £245,459 (2019: £266,747). During the year there were sales of £128,465 (2019: £113,356) made to Stoke City Football Club Limited and at 31 August 2020 £nil (2019: £5,132) was owed. Certain specific, dedicated salary and other costs relating to the charity are recharged. These costs totalled £1,285,106 (2019: restated* £1,411,566) and at 31 August 2020 £196,286 was owed to the Football Club (2019: restated** £160,428).

The Trustees consider that Stoke City (Property) Limited is a related party as both J Pelling and AJ Scholes are key management of both reporting entities. During the year there were sales of £1,930 (2019: £3,073) made to Stoke City (Property) Limited and at 31 August 2020 £nil (2019: £nil) was owed. Other costs relating to the charity are recharged. These costs totalled £29,137 (2019: £31,033) and at 31 August 2020 £18,930 was owed to Stoke City (Property) Limited (2019: £15,442).

The trustees consider bet365 Group Limited as a related party. At the year end there was an amount due from bet365 Group Limited of £3,436 (2019: £nil). Value of services provided during the year was £48,140 (2019: £nil).

* Prior year recharges from related party, Stoke City Football Club, have been restated from £1,336,869 to £1,411,566, to reflect non-salary related recharges.

** Prior year amount owed to Stoke City Football Club Limited has been restated from £141,414 to £160,428 to include non-salary related items owed to the Club.

Stoke City Community Trust

Audit findings report – year ended 31st August 2020

RISKS

Significant risks

- Management override of internal controls
 - Journals: No issues or errors noted, control recommendation made
 - Unusual Transactions: None noted.
- Revenue recognition and cut off
We reviewed contractual and grant agreements to ensure that all income and any potential claw backs by funders have been satisfactorily reflected in the financial statements. We noted that a number of income streams are conditional upon certain criteria being met, as such income is only recognised once these criteria have been fulfilled. This approach is compliant with the FRS102 Charities SORP.

Adjusted misstatements

- There were £36k additional related party purchases in the year identified. Additional prior year related party purchases relating to Stoke City Football Club have also been identified and disclosed in the note for transparency. The figures have been updated in the related party note with actual prior year figures also disclosed.
- £3.4k was reclassified as a related party debtor (amount due from bet365) and the related transactions disclosed.

Higher assessed risks

- Fund accounting
We reviewed income streams to ensure that any conditions attached to the income have been applied, and that the income and related expenditure has been appropriately classified. Spending of restricted income appears to be in line with conditions imposed.
- Related parties & donated services
We reviewed the completeness and accuracy of related party transactions disclosure. The donated services appear to have been allocated to the charity on an appropriate basis, in line with activity and on a comparable basis to previous years. The accounts appear reasonable and accurate and provide users of the accounts with appropriate information and disclosure.
- Going concern
We have assessed the trustees' conclusions on going concern in the context of the grant funding environment, covid-19 considerations and future cash flow projections. Forecasts have been scrutinised and appear attainable given current conditions of the Trust. Final accounting policy and Trustee Report disclosure on going concern is deemed appropriate.

Disclosures

All disclosure amendments recommended have been processed in the final accounts.

OBSERVATIONS

Control recommendations

Journals:-
To consider implementing a formal review process for non-routine journals in addition to the board review of accounts.

Unadjusted misstatements

- Dr Costs £220k Cr Gift in Kind £220k, to recognise the donated facilities as Gift in Kind from the football club.

Change in materiality

No change in materiality since it was set at planning.

Representations sought

*In addition to the standard representations:
<http://www.rsmuk.com/standard-representations>
we have asked for confirmation of fund transfers.*



YOUR RSM TEAM

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Supervisor

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Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

FINANCIAL REPORTING UPDATES

Important updates

A full list of financial reporting updates can be found by clicking the link below



Financial
Reporting
Updates