

Charity Registration No. 1117122

Company Registration No. 5904736 (England and Wales)

BLACKBURN ROVERS COMMUNITY TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
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BLACKBURN ROVERS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G R Root M A Cheston (Resigned 20 February 2024) L Talbot P S Watson M Bateson S Waggott U Patel F B N Cropper
Charity number	1117122
Company number	5904736
Registered office	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
Auditor	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Bankers	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
Solicitors	Hill Dickinson LLP 50 Fountain Street Manchester M2 2AS

BLACKBURN ROVERS COMMUNITY TRUST

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BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Blackburn Rovers Community Trust (the company) for the year ended 31 December 2022. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act, the Companies Act 2006 and "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 2019).

Objectives and activities

a. Policies and objectives

Blackburn Rovers Community Trust has continued to develop its policies from a governance, financial, safeguarding and strategy viewpoint, which are in place to support the Community Trust's aims of meeting its pre-set objectives. These policies are intended to increase public and potential funding provider confidence in the Trust and its aims, missions, values and objectives. Policies have been reviewed and adapted to provide the Trust the ability to adjust to the pressures caused by operating in a pandemic and to progress from a position of being reactive in to one of being proactive.

Our primary objectives remain the same. These objectives are:

- Raise the aspirations of local people through football, sport and education
- To tackle inequality and discrimination and help to create a fairer, more integrated society
- Provide meaningful sports opportunities for people to enhance their communities
- Improve the health and well-being of Blackburn with Darwen and Lancashire through football and multisport activities
- Expand and enhance its community programmes
- To have high quality procedures running through all fibres of the charity
- To provide facilities, purpose built for sport, community and educational use
- To reinvest funds to help those targeted for being most in need, for a variety of reasons, at the heart of the local community
- Increase opportunities for young people and families to be involved with Blackburn Rovers – from playing and coaching to watching and supporting
- Be a constantly evolving, sustainable, community leading, forward-thinking charity, at the heart of the community of Blackburn with Darwen and Lancashire

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

b. Strategies for achieving objectives

Using football and sport as the driving force, Blackburn Rovers Community Trust has a clear strategic document, which includes aims and outcomes developed in consultation with stakeholders, staff, volunteers, service users and key partners. It provides realistic targets and means to measure impact and a review to help manage the future developments and plans of the Trust. The plan further provides a narrative which discusses the previous year's aims and outcomes with an update on progression. The strategies implemented have been agreed by the board of trustees and the chief executive officer along with staff, participants and volunteers. We aspire to work with like-minded organisations in achieving the following key objectives:

Provide opportunities in employment, skills and training

- Access to skills and training for all ages, particularly 16 to 24-year-olds
- Traineeships
- Opportunities
- Inspire children and young people
- Provide life skills
- Incorporate entrepreneurship, skill development into schools and the curriculum

Improve the health and wellbeing of local people

- Empower people to make better choices relating to their health
- Assist in the reduction of medical prescriptions
- Raise aspirations
- Raise awareness of key health issues effecting Blackburn with Darwen and Lancashire

Encourage equality, diversity, inclusion, social integration and community safety

- Meaningful opportunities to mix
- A better understanding of different communities
- Intervention activities to reduce crime

Promote the benefits of sports participation

- Utilise the power of sport to achieve the objectives of the aforementioned
- Sustained participation activities
- Success through sport.

c. Activities undertaken for achieving objectives and for public benefit

Our strategy has had a significant impact on this positive effect and we are pleased with the results. We are always looking at ways we can enhance our delivery to meet the needs of our community.

In order for us to do this both efficiently and effectively, we are constantly monitoring and analysing our strategy and finding new ways to improve and build upon our strong foundations. I am pleased to say we are now in the process of redeveloping our strategy as we look ahead to 2024 and beyond.

Blackburn Rovers Community Trust is fortunate enough to be supported by a dedicated board of Trustees who all offer great experience and value to our organisation. Alongside our executive and senior management team, we will be reviewing our strategy in 2024 and implementing a new five-year strategy for the Trust, starting in January 2025.

As we head into the final year of our strategy, from its implementation in 2019 and including 2023, we have been able to raise £9.2 million. This demonstrates the important role we play within our community, changing lives for the better, and we do this by delivering a wide range of programmes and projects that align with our key themes and social needs.

Our contribution is not only recognised in our own annual reports, but similar reports written and published externally by our key partners and stakeholders, showcasing both our reach and impact.

The current EFL CCO Impact Report highlights our impressive social value. Every pound invested into Blackburn Rovers Community provides a social value of £5.50, making us the ideal charity to invest in!

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

In order for us to achieve this value, we have a strong core of programmes and projects that have been highly successful for a number of years and continue to grow from strength to strength.

We have many examples to choose from ranging across education, health and wellbeing, sports participation and inclusion and integration.

This year alone, 2,790 young people participated in 32 different types of youth focused projects and for the eighth year in a row, Blackburn Rovers Sports College received a 100% pass rate.

In addition, 100% of participants on our award-winning Men in Sheds programme reported an improvement in their wellbeing, and we delivered PE curriculum lessons to 4,500 pupils across Blackburn with Darwen, working closely with our many partner schools.

These stats only scratch the surface of the impact we have made.

We have also introduced several new programmes and projects in the past 12 months to further increase our commitment to support our community and they are equally important.

We pride ourselves on being pioneers within our sector by being innovative in our approach and flexible to meet the demands placed upon us by what our community needs.

In September, we opened our Community Mental Health Wellbeing Hub, the first of its kind to be based and delivered within a professional stadium in England. The Community Wellbeing Hub fits into our strategy to improve people's mental and physical wellbeing.

In just over three months, we helped more than 350 different people, which has demonstrated the need for this type of support in the Blackburn with Darwen area.

Since its opening, we have had various other football clubs across the UK and other high-profile sports organisations reach out to us to gain a further understanding about our Community Wellbeing Hub and the support we provide, alongside national media attention. We are sure that other CCOs will follow suit and a network of stadium and community-based hubs, that have a mental health focus, will be established across the country over the coming years.

We have also significantly refurbished the Blackburn Rovers Indoor Centre which is now back open for the general public to use.

Based at Ewood Park, our multi-purpose indoor facility has been utilised by generations of our local community and was used as a training centre by the 1994/95 Premier League title winning team.

The redevelopment of the Indoor Centre will further help our team deliver quality sessions with new 4G pitches and lighting installed.

To enable the refurbishment to take place, Blackburn Rovers Community Trust successfully applied and received a funding grant from the Premier League, The FA and the Government's Football Foundation. Additionally, Blackburn with Darwen Council have made an important financial contribution and we must not forget the pivotal role Blackburn Rovers Football Club have played in ensuring that the BRIC continues to be an important asset for the local community.

Without all their support, this wouldn't have happened, and this important refurbishment yet again signifies our commitment to our community.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2023 has been a difficult year for charities as the 'Cost of Living' crisis affecting the economy and all areas of society and we have made concerted efforts to help those most in need. Our fundraising model based on generating income from grants and paid services therefore we have been successful in raising £1,718,350. Expenditure for the year was £2,122,401. Wages to turnover was 76.4%. There has been a reduction in the number of staff from 89 to 72.

A sincere and heartfelt thank you once again to all those who have contributed towards Blackburn Rovers Community Trust, from volunteers, staff, trustees, key partners and stakeholders. We had a great impact on our local community in 2023.

Key notable statistics:

- 2,666 children and young people engaged in positive neighbourhood-based activities via 33 unique weekly sessions with a weekly average attendance of 548
- Delivered 1,584 neighbourhood-based sessions for children and young people
- 1,077 young people directly engaged in youth voice activities
- 604 unique informal education sessions delivered to children and young people (Substance misuse, sexual health, bullying, relationships, democracy, etc)
- 4,500 engaged in PE during curriculum time through our 20 partner schools
- 525 pupils engaged with for extra-curricular provision
- 960 children on Free School Meals received 3,860 meals plus fun activities over the holiday period
- 120 children aged 7-8 received oral health interventions
- 650 less referrals in to NHS facilities thanks to our Community Mental Health Wellbeing Hub
- 350 unique individuals received professional mental health and wellbeing interventions via our Community Mental Health Wellbeing Hub
- 103 young people enrolled into full-time education via our Sports College
- 100% pass rate on our Sports College programme for the eighth consecutive year
- 287 young people participated in our Premier League Inspires wellbeing programme
- 650 unique children attended a football, sports or activity camp
- 45 females regularly attended our walking football sessions
- 400 hours of football and holiday camps
- 20 veterans regularly attend socialisation opportunities
- 78 unique participants attended Remember The Rovers reminiscence programme
- 100 veterans engaged in a variety of programmes
- 45 senior citizens benefitted from Jack's Walkers sessions
- 15 adults aged 18-25-years-old engaged in a mentoring programme to reduce reoffending.
- 18 8-17-year-olds were mentored in reducing reoffending by participating in positive activities.
- 22 adults lost a combined 51.3kg of weight via our Fit Fans In Training programme
- 3-months-old is the youngest participant with the oldest being 89
- Supported over 400 refugees and asylum seekers
- 33 people supported through mental health and reducing re-offending programmes.
- 20 men with moderate to severe mental health concerns gained additional support via Men In Sheds programme with 100% of participants reported an improvement on their wellbeing
- 500 children participated in anti-racism and citizenship workshops
- 120 people attended our annual Eid Celebration event
- 300 people participated in inclusion and integration specific content across multi-week projects
- 70 NEETs (Not in Education Employment or Training) graduated from our Community College Traineeship programme with 103 qualifications awarded
- 12 young women created a group to raise awareness of women's personal safety and distributed 500 personal panic alarms to women in the wider community

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The programmes we have delivered over the past year allow us to achieve the aims of our objectives and primarily comprise of:

Education, Skills and Training

BTEC in Sport:

A full-time programme of sports and education for local young people of all academic and sporting abilities. Our Sports College has continued to establish itself as one of the premier providers of sports education in the county. Our Head of Community Programmes has personally continued to support the Sports College and they have 128 young people studying with the Community Trust during this academic year.

We are pleased that people with disabilities are accessing our education offer. One student has an educational healthcare plan and is in a wheelchair. It is testament to the work done by the team that a young person with such complex needs would choose to study with us.

Being the benefactor of subcontracting has become an issue due to an unannounced change in government policy related to subcontracting of education over distance therefore talks with more local colleges have commenced to ensure that we can continue to support local young people's education.

English and Maths Functional Skills and GCSE:

Provided 86 young people the opportunity to improve their English and Maths grades via additional sessions and mentoring. There have been improvements with attendance and attainment for English and Maths so far, with attendance being over 80%.

Foundation Degree In Community Football Coaching and Development:

Delivered in partnership with the EFL Trust and University of South Wales, we have 12 students on the degree programme over two different year groups. Students are provided with the opportunity to upgrade the two-year foundation qualification into a full honours degree if the student attains sufficient grades to study for a third year. 100% of students who have completed the course have gone on to gain employment in an industry of their choosing.

Blackburn Rovers Community College:

Blackburn Rovers Community College delivers non-sport-centric skills, education and training which includes traineeships and other employability programmes. The aim for the Community College is to continue to grow and establish itself as a leading post-16 education provider in the borough.

Traineeship:

As a part of our core strategy of providing education opportunities to help local people to improve their personal circumstances by increasing their knowledge and skill base with the aim of bring them closer to the employability market, we deliver a Level 1 Traineeship programme in partnership with the EFL Trust. 70 16-24-year-old local young people not in education or training (NEET) enrolled and completed the employability programme.

Premier League Primary Stars / School Sports Partnership:

We continue to be one of only two professional football club official charities in the country to have been designated as the local council's School Sports Partnership (SSP) deliverer and as such, Premier League Primary Stars plays a huge role within that concept. The programme provides primary schools with support in improving the provision of physical activity and sport, both during curriculum and extra-curriculum time, with high quality experiences for pupils, enabling positive teaching and learning particularly numeracy and literacy and PHSE, alongside increased participation opportunities and playing pathways.

This year, 31 primary schools have enrolled onto one of our Premier League Primary Stars programmes benefitting approximately over 4,500 unique children who participate in the scheme.

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FOR THE YEAR ENDED 31 DECEMBER 2023

Premier League Inspires:

We are one of 28 organisations of the 92 professional football club official charities (CCOs) to have been awarded funding to deliver a high-quality support and mentoring programme. The project's target audience is Year 7 children deemed as 'marginalised' who have transitioned into the identified partner secondary schools. Two of the target secondary schools are situated in the top 1% of the most deprived wards in the country, therefore presenting the opportunity for the project to have greater, longer-lasting impact on pupils who face additional challenges related to education, health, crime and employment in their neighbourhood.

Premier League Inspires has provided to be a real asset to the participating schools and pupils, with several young people showing improvement in the following areas:

- Mental wellbeing
- Physical wellbeing
- Confidence and self-esteem
- Feeling inspired and motivated

As a direct result of the coronavirus and under similar circumstances to what our Premier League Primary Stars/SSP has faced, our Premier League Inspires has still been able to deliver and support identified pupils both in person and virtually. 287 young people were supported through a combination of our core one-to-one wellbeing sessions.

Inclusion & Integration

Blackburn Rovers Citizenship programme:

Working in partnership with other like-minded charities over the last five years to combat prejudice and hate in local primary schools, including guest appearances from players to reinforce the message.

Blackburn has been identified by the Ministry of Housing Communities and Local Government as one of the most racially segregated towns in England. Sadly, the Covid-19 pandemic intensified myths and stereotypes of certain minority communities and our work in this subject area was vital in supporting other like-minded organisation's objectives of Blackburn with Darwen being a harmonious and tolerant place to live.

2023 marks the seventh year of delivering our Anti-racism and Citizenship project. Sessions were delivered to 500 local pupils at several schools who share the same set values and concerns regarding equality, diversity, inclusion and tackling racism in all shapes and forms.

We will continue to invest funds in to tackling racism and to provide equality opportunities for all.

Apple Trees Short Breaks:

BRCT and Blackburn with Darwen Borough Council have increased their longstanding partnership, with the Community Trust now offering support at Apple Trees. Apple Trees provides short breaks for up to five children at a time, aged up to the age of 18, with complex needs. To aid the fantastic support Apple Trees provides for families in need, BRCT's qualified coaching staff deliver engaging multi-sports sessions focused on the specific needs of the children. Since the partnership began, 12 unique young people of both primary and secondary school age have taken part in tailored sessions, catered to their needs.

Asylum Seekers and Refugees:

2023 has seen us continue our fantastic relationship with Darwen Asylum and Refugee Enterprise (DARE). DARE is a registered charity established to support refugees and asylum seekers in Darwen. Throughout the year we have worked with DARE officials to provide 400 refugees with clothes such as pre-used BRCT staff kit and uniforms and/or match tickets which has been well received by the beneficiaries and the wider community.

Cultural Events:

We were able to deliver several high impacting social cultural event. These events included an Eid celebration dinner, which saw hundreds of people break their fast together in the Legend's Lounge at Ewood Park. In addition to the Eid initiative, we supported Eid in the Park (our seventh year of supporting this event), an important Islamic event which celebrates Eid al-Fitr (breaking of the fast).

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What About Us' Project:

"What About Us" is a female-led project and has 12 16-21-year-old young women participating each week.

The main aim of this project is to empower women and girls to stay safe, spot signs of exploitation, danger, warning signs and feel safer in their communities.

This project educates women in the wider community to be aware of what is happening around them, so that they are better positioned to recognise individuals and situations that could pose a threat. The project has also distributed 500 personal panic alarms to girls and women across the borough to help increase their personal safety and confidence.

Health & Wellbeing

Women's Walking Football & Football Rehabilitation:

Walking football for women in the Blackburn with Darwen area. Through funding from Blackburn with Darwen Council, this project is aimed at improving the physical and mental health of its participants.

- 65 women who have attended the sessions.
- 20% of attendees are from a minority community.
- 78% of participants agreed that their physical health had improved due to participation
- 100% said that their mental health had improved.
- 100% agreed that they would recommend women's walking football to others

Rovers Veterans Hub Programme:

Provides local ex-service personnel and their families with the opportunity to socialise and meet new like-minded people to share their experiences with to aid improving mental wellbeing.

During the latter part of the year we were delighted to be able to offer a Rovers Remembers Day for our home fixture versus Huddersfield Town, in partnership with our friends at Veterans Living History Museum, establish a regular breakfast club and a multitude of excursions to war museums and tourist hotspots across the region.

We have continued to see a very good attendance to our weekly Veterans Breakfast Club with 90 veterans registered. The Breakfast club which offers the space for veterans to come and have a chat, eat breakfast and a have conversation.

Jack's Walkers:

The programme takes place every Thursday morning 10.45am-12.30pm at Ewood Park. The morning consists of an hour's walk around the pitch followed by brews and biscuits in the Strikers' Lounge.

- There have been 45 sessions delivered.
- 25 unique participants have attended the project since it restarted.

Community Mental Health Wellbeing Hub:

Using the power of football, we have formed a strategic partnership of mental health (MH) practitioners, used our expertise and we have been able to unlock the strategic location of an EFL club in its community to:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

- Provide crucial professional mental health and wellbeing interventions to 500 unique individuals
- Reduce referrals to NHS facilities by 650 admissions
- Establish professional football's first ever mental health-focused *Community Wellbeing Hub* located inside an English football stadium
- 'Step up' 100 participants from our health and wellbeing community projects into the *CWHub* to aid recovery
- Create the borough's first strategic mental health consortium of 40+ member organisations
- Host over 170 practitioner services and promote collaborative working amongst industry professionals
- Support on site strategic meetings for local/regional ICB collectives, Public Health meetings and vital training for front line professionals

Holiday Hunger - Get Stuck In:

Funded via the Department For Education, the project was designed to ensure families of children accessing free school meals (many of which were at risk of going hungry as school meals are their only main source of food) would continue to receive support during the Easter, summer and Autumn school holidays. The project had other targeted outcomes including tackling physical inactivity and stimulating educational opportunities.

We commissioned a team of 15 staff to deliver warm nutritional food and weekly activities.

- 960 children aged between four and 16 years, across all communities of Blackburn with Darwen, signed up to the offer
- 3,860 meals were provided at our Easter, Summer and Autumn Holiday Hunger camps

Remember The Rovers:

A session for over 50's, most of who are Blackburn Rovers supporters and of which, some of the participants suffer with dementia.

The project returned to on-site meetings which are held in the Legends' Lounge every Wednesday morning 10.30am to 12 noon. The sessions are well attended with a core of 70 participants and two care homes who participate via Zoom, swelling participant numbers to over 100.

Guest speakers have included Gordon Taylor, Derek Fazackerley, Kevin Hird, Mick 'Basil' Rathbone, Malcolm Darling, Adam Henley and Chris Sulley just to name a few.

Men in Sheds:

Is a project delivered on a weekly basis that sees 14 men with similar health concerns come together to grow their own fruit and vegetables whilst making new friends and participating in low level physical activity. Funded Blackburn with Darwen by Public Health, Men In Sheds positively impacts on mental health and wellbeing and is owned by the attendees and volunteers of the 'Shed'.

It also supports and develops the volunteers within the project and makes relevant links with partner agencies who can also help to support the participants' health and wellbeing.

Men in Sheds project supports the local council's Joint Health & Wellbeing Strategy, Suicide and Self Harm Prevention Strategy and Eat Well Move More Shape Up Strategy and the Local Authority Declaration on Healthy Weight. The project also supports the wider Pennine Lancashire aims of 'Living Happy Healthy and Well' using a place based approach to prevention described in the Pennine Plan.

Men In Sheds has been able to support 14 local men - with the youngest being 19 and the most senior being 73-years-old - as well as the strategic borough-wide plans to tackle mental and physical inefficiencies of men of a particular age group.

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Engagement and Participation

National Citizen Service (NCS):

NCS programme is an educational youth programme for young people aged 15 to 17-years-old. It aims to encourage physical activity/challenges, participation in social action; community awareness and cohesion and fundamental life-skills.

We were able to deliver NCS to 308 young people. These young people went on to complete a full programme of either a residential experience and/or Open To All, which both programmes included taking part in team building and outbound activities at a nearby adventure centre, workshops with such themes as first aid, employability masterclasses, drug and alcohol awareness.

For the young people's social action projects which saw the young people complete hours of volunteering, they planned achievable and realistic projects for good causes or charities they are passionate about.

Premier League Kicks/Neighbourhood Youth Offer:

Neighbourhood based youth work that offers a unique opportunity for children and young people to access leisure activities and informal education support, advice and guidance from practitioners skilled in developing relationships with the borough's youth population. Across the borough there are a number of providers of youth work in all its various forms and this programme accesses resources across all sectors to ensure that provision is targeted according to evidenced need and delivered in wards at times that best support available leisure time of children and young people.

This project invites children and young adults to play football and multi-sports accompanied by the opportunity to participate in traditional youth club activities in order to reduce instances of anti-social behaviour, break down social barriers, encourage sustained participation in sport, to stimulate the benefits of volunteering and to help participants work towards gainful employment and education opportunities.

Notable stats from our Premier League Kicks/Neighbourhood Youth Offer (NYO) includes:

- 2,666 children and young people engaged in positive neighbourhood-based activities
- 33 unique weekly sessions
- 548 weekly average attendance
- Delivered 1,584 neighbourhood-based sessions for children and young people
- 1,077 young people directly engaged in youth voice activities
- 604 unique informal education sessions delivered to children and young people (Substance misuse, sexual health, bullying, relationships, democracy, etc)

Achievements and performance

a. Key financial performance indicators

The board of trustees are pleased with the financial position of the Community Trust. We continue to operate as a sustainable and viable charitable operation for public benefit, complimented by managed growth.

b. Review of activities

Blackburn Rovers Community Trust has established a reputation, locally, nationally and internationally, for delivering quality programmes and we are proud of the strong partnerships that have been built and sustained during a pandemic.

2023 saw us build on the successes of 2022. We have continued to deliver a high-quality, local needs-assessed projects, initiatives and campaigns. In addition to delivering BTEC in Sport, traineeships, Premier League Primary Stars, NCS, Premier League Kicks, Champions and our other general charitable work. We were delighted to be able to create new community-benefitting programmes which includes Chip In volunteer mentor programme, HeadStart, Rovers Reconnect and Rovers 50 Lunch Group.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

We have continued to support the club in achieving their strategies relating to four key areas within which they (and we) want to see particular growth – minority communities, charity, community and junior supporters.

Once again, we have achieved all of our pre-agreed key performance indicators (KPIs) and have attained increased participation.

We have been able to invest in our staff. In doing so, this has further improved the quality of delivery and the number of beneficiaries. Building on the standards that we have set in previous reports, we have continued our proud record of attaining the EFL and Premier League's Capability Code of Practice benchmark every year since its inception – proving our level of quality around governance, finance and business risk, safeguarding, law and constitution requirements and values that underpin strategy every year. 2023 saw the Community Trust achieve one of the highest scores for Capability Code of Practice in the country – a testament to the governance in place at our charity.

Impact of Activities

It has been a very successful year for engagement and the number of people enjoying the benefits of our work. Thousands of people from all sections of society can bear testament to the impact of our work and our ability to improve lives for the better, using the power of football and the brand of Blackburn Rovers.

Our range of projects covers concepts as diverse as sport and health sessions for children and adults, education courses for young adults, minority communities health and sports sessions, disability football/dance/social activities for the elderly, drug misuses awareness sessions, mental health recovery programmes, business engagement and estate-based projects to reduce anti-social behaviour.

The Community Trust delivered over 40 different community projects and initiatives, working with a large number of primary schools within the BB1 to BB7 and PR post code areas and many of the secondary schools in Blackburn with Darwen and Lancashire.

Our 2023 in Numbers:

- The Blackburn Rovers Football and Athletic Limited (see below)
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- Spring North
- The NCS Trust
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

Financial review

a. Financial review

Income for the year has decreased by 8.4% from £1,875,859 (2022) to £1,718,350. This is due to the loss of several contracts including Traineeships as well as less than expected level of income for education programmes and events and sponsorship.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Expenditure increased in the year from £2,071,953 (2022) to £2,122,401. A loss of £404,051 (2022: loss £196,094).

The trustees are satisfied that the charity has sufficient reserves to support this and future expansion of the operations. The company's financial position at the year-end is satisfactory.

Total funds are £586,479 (2022: £990,530) which comprises unrestricted funds.

b. Going concern

At the trustees meeting in October 2023, it was agreed that we would once again aim to control expenditure and prepare for the future through carefully considered investment plans that would provide Blackburn Rovers Community Trust with sustainability and growth. This was reviewed in light of the 'Cost of Living Crisis' and adjusted accordingly. Each investment over the course of this reporting period has been successful, with an investment in staff (CPD, growth in staff numbers, salaries, benefits etc.), the retaining of all key staff and substantial investment in facilities and equipment. We have been able to invest in all of these areas with minimal financial risk to the Community Trust and all of these infrastructure improvements have proven to be successful, generating notable positive results.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of at least three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Principal funding

Our principal funding providers come from a range of restricted and unrestricted funding sources. They include:

- The Blackburn Rovers Football and Athletic Limited (see below)
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- Spring North
- The NCS Trust
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

d. Material investments policy

We have a number of financial procedures in place to ensure that the correct processes are followed before investing in any material goods. These policies and procedures are:

- Contract Management Policy and Procedure
- Financial Control Policy
- Financial Procedures
- Fraud Control Policy
- Fundraising Policy
- Investment Policy
- Partnerships and Supply Chain Policy

These documents are adhered to by all staff and have proved to be a sound platform for protecting our capital and ensure that we only invest in cost-effective and relevant materials that maintain or enhance the quality of our project delivery or facility provision. There are also appropriate sign-off levels within these policies to manage any investment on a sensible basis but not overly restrictive to staff looking to make sound investments for their projects.

The Trustees has assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 August 2006. The company is constituted under a Memorandum of Association dated 14 August 2006 and is a registered charity number 1117122. The principal object of the company is to provide, where possible, all members of the local community access to high quality services and facilities that can potentially better their personal circumstances and create opportunities for positive change, under the provision of our Mission Statement, which is:

"Blackburn Rovers Community Trust is fully committed to offering all members of the local community access to the highest quality programme of grassroots sports, education, inclusion and awareness projects to encourage off-field participation, success and enjoyment. At all times we are keen to use the profile and brand of Blackburn Rovers Football Club to greatest effect, committed to developing a comprehensive and diverse range of community initiatives and partnership working practices to open up new avenues of life chances and make a positive difference to the lives of the people of Blackburn with Darwen and Lancashire."

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

When the board of trustees appoint a new trustee, this person will undertake an induction and receive a Trustee Induction Pack which is provided as a guide, highlighting their role and responsibilities to conduct their duties in the best interests of the company.

d. Pay policy for senior staff

The board of trustees make senior staff pay a discussion point at one or more trustee meetings per year. Levels of pay vary based on the duties required within each job description. We do not operate a fixed pay scale and staff are fairly remunerated on merit, based on their levels of responsibility and performance.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

e. Organisational structure and decision making

The organisational structure is a five-tier system. It comprises of:

- Board of trustees
- Executive level
- Senior Leadership team
- Senior Management team
- Project delivery staff (including part-time)
- Project support staff (including part-time and volunteers)

Ultimate accountability lies with the board of trustees. At the date of preparation of this report, the executive level and senior leadership team consisted of the following members:

- Gary Robinson – Chief Executive Officer
- Samantha Weldon – Head of Finance, People and Policy
- Amy Dunwell – Head of Community Engagement and Equality Diversity and Inclusion
- Martin Winters – Head of Operations and Safeguarding

f. Risk management

Blackburn Rovers Community Trust has implemented a comprehensive risk management document, which has identified the following nine key areas as being potential risks to be mitigated:

- Safeguarding & Prevent
- Health & Safety
- Governance
- Finance
- HR
- Communications & PR
- Security
- Environmental
- Transport and Travel

The trustees and chief executive officer have carried out an assessment and recognised the major risks within those nine areas to which the company could be exposed. Procedures have been put in place to the satisfaction of the board of trustees and the chief executive officer to minimise the potential for disruption or damage which could be caused by any of these factors.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

Continuing into the next reporting period, the Trust is fully committed to further the development in this important area and we have planned to introduce additional impact tools to enhance our ability to demonstrate causality and individual movement/progression across the lifespan of a programme. We have created a growth plan which includes a selection of short, medium and long-term goals that we hope to achieve over time. These are all contained within the following areas:

- New projects based on local need
- Greater awareness for local social issues
- Improve facilities
- Staff
- Media/PR/events/Campaigns
- Improvement in equipment and resources for education and sport purposes
- A new three/five year strategy

Future development is supported by the growth plan, a business risk register and both strategic business development and implementation plans. These strategies have all been approved at board level.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Blackburn Rovers Community Trust for the purpose 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 year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that PM+M Solutions for Business LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

Steve Waggott

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S Waggott
Trustee

Dated: 08/07/2024.....

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, 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 Charity 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 Charity'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 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.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

Ceri Dixon BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP

08/07/2024.....

Chartered Accountants
Statutory Auditor

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

PM+M Solutions for Business LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Charitable activities	3	132,366	1,018,666	1,151,032	138,516	1,095,364	1,233,880
Trading activities	4	547,511	-	547,511	641,979	-	641,979
Investments	5	19,557	-	19,557	-	-	-
Other income	6	250	-	250	-	-	-
Total income		699,684	1,018,666	1,718,350	780,495	1,095,364	1,875,859
<u>Expenditure on:</u>							
Trading activities	7	1,095,183	-	1,095,183	968,589	-	968,589
Charitable activities	8	8,340	1,018,878	1,027,218	8,000	1,095,364	1,103,364
Total resources expended		1,103,523	1,018,878	2,122,401	976,589	1,095,364	2,071,953
Net outgoing resources before transfers		(403,839)	(212)	(404,051)	(196,094)	-	(196,094)
Gross transfers between funds		(212)	212	-	-	-	-
Net expenditure for the year/ Net movement in funds		(404,051)	-	(404,051)	(196,094)	-	(196,094)
Fund balances at 1 January 2023		990,530	-	990,530	1,186,624	-	1,186,624
Fund balances at 31 December 2023		586,479	-	586,479	990,530	-	990,530

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		8,301		17,648
Current assets					
Debtors	14	326,085		402,061	
Cash at bank and in hand		580,408		902,027	
		<u>906,493</u>		<u>1,304,088</u>	
Creditors: amounts falling due within one year	15	<u>(328,315)</u>		<u>(331,206)</u>	
Net current assets			<u>578,178</u>		<u>972,882</u>
Total assets less current liabilities			<u><u>586,479</u></u>		<u><u>990,530</u></u>
Income funds					
Unrestricted funds			<u>586,479</u>		<u>990,530</u>
			<u><u>586,479</u></u>		<u><u>990,530</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of section 386 the Act with respect to accounting records and preparation of accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 08/07/2024.....

Steve Waggott

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S Waggott
Trustee

Company registration number 5904736

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(341,426)		77,662
Investing activities					
Purchase of tangible fixed assets		-		(15,642)	
Proceeds from disposal of tangible fixed assets		250		(6,529)	
Investment income received		19,557		-	
Net cash generated from/(used in) investing activities			19,807		(22,171)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(321,619)		55,491
Cash and cash equivalents at beginning of year			902,027		846,536
Cash and cash equivalents at end of year			580,408		902,027

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Blackburn Rovers Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Blackburn Rovers Football & Athletic, Ewood Park, Blackburn, Lancashire, BB2 4JF. The members of the company are the Trustees previously named. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliances with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% Straight line
Fixtures and fittings	15% Straight line
Computers	33% Straight line
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Deferred incoming resources

Grant income is deferred on the basis of activities being undertaken in the following period as stipulated by the grant provider.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe there to be any significant estimates or assumptions.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities - Income

	2023 £	2022 £
Fundraising activities	72,866	75,182
Grants	1,078,166	1,158,698
	<u>1,151,032</u>	<u>1,233,880</u>
Analysis by fund		
Unrestricted funds	132,366	138,516
Restricted funds	1,018,666	1,095,364
	<u>1,151,032</u>	<u>1,233,880</u>
Grant providers		
The Premier League Charitable Trust	304,180	305,334
The Football League (Community) Limited	352,242	383,531
The Football League (Trust) Limited	65,429	166,746
New Era Foundation	72,990	73,500
Big Lottery Fund	-	9,328
Blackburn with Darwen Council	167,575	209,759
BBC	-	10,500
NHS	56,250	-
	<u>1,078,166</u>	<u>1,158,698</u>

4 Trading activities - Income

	2023 £	2022 £
Coaching and other football related income	446,563	524,696
Business Centre	100,948	117,283
	<u>547,511</u>	<u>641,979</u>
Analysis by fund		
Unrestricted funds	547,511	641,979
Restricted funds	-	-
	<u>547,511</u>	<u>641,979</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Interest receivable	19,557	-	19,557	-

6 Other income

	Unrestricted funds	Total
	2023 £	2022 £
Net gain on disposal of tangible fixed assets	250	-

7 Trading activities - Expenditure

	2023 £	2022 £
Business Centre	125,026	103,110
Coaching and other football related expense	435,664	377,151
Staff costs	419,583	399,891
Support costs	114,910	88,437
	1,095,183	968,589
Analysis by fund		
Unrestricted	1,045,183	968,589
Restricted	-	-
	1,045,183	968,589

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities - expenditure

	2023 £	2022 £
Staff costs	893,523	913,739
Other costs	125,355	181,625
	<u>1,018,878</u>	<u>1,095,364</u>
Share of governance costs (see note 9)	8,340	8,000
	<u>1,027,218</u>	<u>1,103,364</u>
Analysis by fund		
Unrestricted funds	8,340	8,000
Restricted funds	1,018,878	1,095,364
	<u>1,027,218</u>	<u>1,103,364</u>

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Repairs	20,292	-	20,292	25,825	Apportioned
Telephone and fax	20,960	-	20,960	7,563	Apportioned
Computer costs	15,367	-	15,367	24,420	Apportioned
Printing and stationery	6,267	-	6,267	8,880	Apportioned
Legal and consultancy	26,520	-	26,520	7,768	Apportioned
Sundry expenses	19,498	-	19,498	10,862	Apportioned
Bad debts	-	-	-	936	Apportioned
Bank charges	6,006	-	6,006	2,183	Apportioned
Audit fees	-	6,740	6,740	6,400	Governance
Accountancy	-	1,350	1,350	1,350	Governance
Tax Services	-	250	250	250	Governance
	<u>114,910</u>	<u>8,340</u>	<u>123,250</u>	<u>96,437</u>	
Analysed between					
Trading	114,910	-	114,910	88,437	
Charitable activities	-	8,340	8,340	8,000	
	<u>114,910</u>	<u>8,340</u>	<u>123,250</u>	<u>96,437</u>	

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Trustees

(Continued)

There were no donations received from the trustees in the current or prior year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Salaried employees	40	49
Casual employees	32	40
	<u>72</u>	<u>89</u>

Employment costs

	2023 £	2022 £
Wages and salaries	1,192,128	1,187,778
Social security costs	98,074	102,496
Other pension costs	22,904	23,356
	<u>1,313,106</u>	<u>1,313,630</u>

Remuneration and benefits received by key management personnel amounted to £441,292 (2022 - £483,908).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	<u>1</u>	<u>-</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	1,031,139	114,387	211,593	40,400	1,397,519
Disposals	-	(30,241)	(57,763)	(9,600)	(97,604)
At 31 December 2023	1,031,139	84,146	153,830	30,800	1,299,915
Depreciation and impairment					
At 1 January 2023	1,030,095	114,156	199,611	36,009	1,379,871
Depreciation charged in the year	348	163	6,757	2,079	9,347
Eliminated in respect of disposals	-	(30,241)	(57,763)	(9,600)	(97,604)
At 31 December 2023	1,030,443	84,078	148,605	28,488	1,291,614
Carrying amount					
At 31 December 2023	696	68	5,225	2,312	8,301
At 31 December 2022	1,044	231	11,982	4,391	17,648

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	167,889	200,328
Prepayments and accrued income	158,196	201,733
	326,085	402,061

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,141	32,218
Trade creditors	80,608	23,851
Other creditors	-	1,191
Accruals and deferred income	246,566	273,946
	328,315	331,206

Deferred income included above amounts to £216,804 (2022 - £213,597). The 2022 balance was released during the year.

The deferred income represents grant income received in respect of activities to be undertaken in the following period as stipulated by the grant provider.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £22,904 (2022 - £23,356).

There were no contributions outstanding at the year end.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	990,530	699,684	(1,103,523)	(212)	586,479

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	1,186,624	780,495	(976,589)	-	990,530

18 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:				
Tangible assets	8,301	-	8,301	17,648
Current assets/(liabilities)	578,178	-	578,178	972,882
	586,479	-	586,479	990,530

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	999	3,996
Between two and five years	-	999
	999	4,995

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Operating lease commitments

(Continued)

20 Related party transactions

During the year, the charitable company was charged for goods and services from The Blackburn Rovers Football and Athletic Limited amounting to £426,977 (2022 - £393,447), and received income amounting to £648 (2022 - £71,750). At the balance sheet date, an amount of £67,477 (2022 - £6,427) was owed in respect of these goods and services.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets to the charity amounting to £5,330 (2022 - £14,850).

21 Controlling party

The Trust is controlled by The Blackburn Rovers Football and Athletic Limited.

22 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(404,051)	(196,094)
Adjustments for:		
Investment income recognised in statement of financial activities	(19,557)	-
Gain on disposal of tangible fixed assets	(250)	-
Depreciation and impairment of tangible fixed assets	9,348	8,814
Movements in working capital:		
Decrease/(increase) in debtors	75,975	186,731
(Decrease) in creditors	(2,891)	78,211
Cash (absorbed by)/generated from operations	(341,426)	77,662

23 Analysis of changes in net funds

The Charity had no material debt during the year.