

**Charity Registration No. 1117122**

**Company Registration No. 05904736 (England and Wales)**

**BLACKBURN ROVERS COMMUNITY TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**PM+M Solutions for Business LLP**  
**Chartered Accountants**  
**New Century House**  
**Greenbank Technology Park**  
**Blackburn**  
**Lancashire**  
**BB1 5QB**

# BLACKBURN ROVERS COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	G R Root (Resigned 26 November 2024) M A Cheston (Resigned 20 February 2024) L Talbot P S Watson M Bateson S Waggott (Resigned 18 June 2025) U Patel F B N Cropper (Resigned 12 June 2025) D Park (Appointed 26 November 2024) G Taylor (Appointed 26 November 2024)
<b>Charity number</b>	1117122
<b>Company number</b>	05904736
<b>Registered office</b>	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
<b>Auditor</b>	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
<b>Bankers</b>	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
<b>Solicitors</b>	Napthens Solicitors Darwen House Walker Office Park Walker Road Blackburn BB1 2QE

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# BLACKBURN ROVERS COMMUNITY TRUST

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# BLACKBURN ROVERS COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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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 2024. 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.

### Officer's report

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).

As we look back on another extraordinary year, I am filled with pride and gratitude. In 2024, Blackburn Rovers Community Trust continued to be a lifeline for thousands across Blackburn with Darwen and Lancashire. The impact we've made is not only measurable - it's profound and truly lasting.

Our mission has always been clear: to harness the unifying power of Blackburn Rovers Football Club and our trusted partners to change lives. This year, that mission has taken us further than ever before.

Over the last five years, our strategic vision has guided us through growth, innovation and maximising our opportunities. We've navigated the harsh realities of a national cost-of-living crisis, not by standing still - but by evolving, listening and acting. Our community needed us and we rose to meet the moment.

In 2024 alone, we've touched the lives of over 40,000 individuals through over 40 transformative programmes, projects and initiatives. Many of these have brought vital support to people facing cancer, Parkinson's, Alzheimer's, dementia and more – offering care, comfort and connection at a time when they needed it most.

This reach is only possible because of the unwavering dedication of our staff, volunteers, partners and the incredible community we serve. Together, we've achieved what few others can: engaging the hardest-to-reach, standing beside the most vulnerable and driving change where it matters most - both on an individual level and across entire communities.

Among the many milestones this year, one stands out: embedding our vital Community Wellbeing Hub. Located inside Ewood Park, it is the first facility of its kind in any professional football stadium in England. Within the first six months, our Hub supported over 1,000 people with life-enhancing mental and physical health and wellbeing services. It's reducing pressure on our NHS, providing early intervention and inspiring other clubs to follow our lead.

This is what pioneering looks like. And it's happening right here.

Our investment in children and young people allows us to provide services where there are gaps. From tailored education alternatives for those at risk of exclusion, to expanded pre-apprenticeship and BTEC programmes, we are unlocking potential and helping young people rewrite their stories.

We've tackled some of the most pressing local issues head-on, including the rising number of children living in poverty and young people not in education, employment or training. Through sustained, compassionate intervention, we are providing a platform to succeed.

# **BLACKBURN ROVERS COMMUNITY TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024**

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Guided by our partners at the Lancashire Violence Reduction Network and Lancashire Constabulary, our work with young adults at risk of offending has been particularly powerful. We've helped guide individuals away from cycles of crime and toward brighter futures through our Champions mentorship programme. Witnessing their transformation, thanks to the dedicated mentorship of our staff, has been one of the year's most rewarding outcomes

We also delivered our largest ever free school holiday programme in partnership with Blackburn with Darwen Council and Spring North, supporting children entitled to free school meals. Over 5,500 meals and 330 hours of enriching activities were provided - ensuring no child went hungry and every child had a place to thrive during the school break.

Meanwhile, our Community College secured the partnership of Central YMCA, with a record number of participants - a testament to our commitment to excellence in grassroots education. Our partnership with Blackburn College continued to provide an outstanding offer, with 100% of students passing their courses.

We've welcomed new partners, strengthened our fundraising events like the Blue and White Golf Day and the Blackburn 10k run, and further solidified our reputation as a charity that brings people together for a greater good. Our men and women first team players and scholars, supported by the PFA, have added great value to our projects, raising aspirations and forging connections between community and club.

Our foundations remain strong. Once again, we've met the highest standards set by the EFL and Premier League Capability Code of Practice - a mark of our accountability, transparency and impact.

Looking ahead to 2025, we're ready to build our strategy — one informed by our community and everything we've learned as we approach our 20th year as a registered charity.

Every single pound invested in our work returns £16.45 in social value to the community. That's not just a good return - it's a game-changing one. If you're looking to invest in something that truly matters, that transforms lives and lifts communities - this is your moment. Join us.

None of this would be possible without the collective effort of our Board of Trustees, our team, volunteers, partners, Blackburn Rovers and the people who believe in what we do. To all of you - thank you.

Together, let's keep changing lives.

Gary Robinson

# BLACKBURN ROVERS COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Financial review

#### **a. Financial review**

Income for the year has increased to £1,923,406 from £1,718,350 (2023). This is due to the reopening of the BRIC and an increase in fundraising and donations.

Expenditure decreased in the year to £1,984,080 from £2,122,401 (2023). A loss of £61,034 (2023: loss £404,051) was reported for the year.

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 £525,445 (2023: £586,479) which comprises unrestricted funds.

#### **b. Going concern**

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 consider 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. Trustees are aware of the sustainability of the Trust with the reserves having decreased, they felt previous levels were too high and should be used for the purpose of the charity. Finance sub committee meetings take place monthly to discuss any issues that arise.

#### **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
- 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

# BLACKBURN ROVERS COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### **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 2024

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### **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 management 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
- Jennifer Calvert - Head of Primary Education
- Fahima Iqbal - Head of Health and Wellbeing
- Natalie Paintin - Chief Bid Writer
- Lauren Yeates - Head of Post-16 Education
- Ilyas Patel - Community Inclusion Manager
- Ryan Loftus - Events, Partnerships and Facilities Manager

### **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.

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# **BLACKBURN ROVERS COMMUNITY TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **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 2024

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### 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.



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**P Watson**  
Trustee

**Dated:** 25/09/2025 .....

# BLACKBURN ROVERS COMMUNITY TRUST

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

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#### Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2024 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 2024 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 requires 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**

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#### **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**

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#### **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

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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, Statutory Auditor

Chartered Accountants

New Century House

Greenbank Technology Park

Challenge Way

Blackburn

Lancashire

BB1 5QB      26/09/2025

Date: .....

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 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Charitable activities	3	288,093	1,024,989	1,313,082	132,366	1,018,666	1,151,032
Trading activities	4	584,866	-	584,866	547,511	-	547,511
Investments	5	25,098	-	25,098	19,557	-	19,557
Other income	6	-	-	-	250	-	250
<b>Total income</b>		<b>898,057</b>	<b>1,024,989</b>	<b>1,923,046</b>	<b>699,684</b>	<b>1,018,666</b>	<b>1,718,350</b>
<b><u>Expenditure on:</u></b>							
Trading activities	7	924,079	-	924,079	1,095,183	-	1,095,183
Charitable activities	8	35,012	1,024,989	1,060,001	8,340	1,018,878	1,027,218
<b>Total resources expended</b>		<b>959,091</b>	<b>1,024,989</b>	<b>1,984,080</b>	<b>1,103,523</b>	<b>1,018,878</b>	<b>2,122,401</b>
Gross transfers between funds		-	-	-	(212)	212	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(61,034)</b>	<b>-</b>	<b>(61,034)</b>	<b>(404,051)</b>	<b>-</b>	<b>(404,051)</b>
Fund balances at 1 January 2024		586,479	-	586,479	990,530	-	990,530
<b>Fund balances at 31 December 2024</b>		<b>525,445</b>	<b>-</b>	<b>525,445</b>	<b>586,479</b>	<b>-</b>	<b>586,479</b>

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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		163,536		8,301
<b>Current assets</b>					
Debtors	14	134,565		326,085	
Cash at bank and in hand		610,031		580,408	
		<u>744,596</u>		<u>906,493</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(382,687)</u>		<u>(328,315)</u>	
Net current assets			361,909		578,178
<b>Total assets less current liabilities</b>			<u>525,445</u>		<u>586,479</u>
<b>Income funds</b>					
Unrestricted funds			525,445		586,479
			<u>525,445</u>		<u>586,479</u>

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.

25/09/2025

The financial statements were approved by the Trustees on .....



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P Watson  
Trustee

Company registration number 05904736

# BLACKBURN ROVERS COMMUNITY TRUST

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	22		183,745		(341,426)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(179,220)		-	
Proceeds from disposal of tangible fixed assets		-		250	
Investment income received		25,098		19,557	
<b>Net cash (used in)/generated from investing activities</b>			(154,122)		19,807
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			29,623		(321,619)
Cash and cash equivalents at beginning of year			580,408		902,027
<b>Cash and cash equivalents at end of year</b>			610,031		580,408

# BLACKBURN ROVERS COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 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 2024

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### 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
Leasehold improvements	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 2024

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### 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 2024

### 3 Charitable activities - Income

	2024 £	2023 £
Fundraising activities	233,093	72,866
Grants	1,079,989	1,078,166
	<u>1,313,082</u>	<u>1,151,032</u>
Analysis by fund		
Unrestricted funds	288,093	132,366
Restricted funds	1,024,989	1,018,666
	<u>1,313,082</u>	<u>1,151,032</u>
<b>Grant providers</b>		
The Premier League Charitable Trust	362,545	304,180
The Football League (Community) Limited	79,068	352,242
The Football League (Trust) Limited	137,188	65,429
New Era Foundation	58,295	72,990
Blackburn with Darwen Council	139,179	167,575
NHS	34,572	56,250
Blackburn College	169,929	-
Veterans Foundation	21,349	-
Other	81,280	-
	<u>1,079,989</u>	<u>1,078,166</u>

### 4 Trading activities - Income

	2024 £	2023 £
Coaching and other football related income	495,054	446,563
Business Centre	89,812	100,948
	<u>584,866</u>	<u>547,511</u>
Analysis by fund		
Unrestricted funds	584,866	547,511
Restricted funds	-	-
	<u>584,866</u>	<u>547,511</u>

# BLACKBURN ROVERS COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Investments

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Interest receivable	<b>25,098</b>	-	<b>25,098</b>	19,557

### 6 Other income

	Total	Unrestricted funds
	2024	2023
	£	£
Net gain on disposal of tangible fixed assets	-	<b>250</b>

### 7 Trading activities - Expenditure

	2024	2023
	£	£
Business Centre	<b>120,474</b>	125,026
Coaching and other football related expense	<b>393,972</b>	435,664
Staff costs	<b>327,472</b>	419,583
Support costs	<b>82,161</b>	114,910
	<b>924,079</b>	1,095,183
Analysis by fund		
Unrestricted	<b>924,079</b>	1,095,183
Restricted	-	-
	<b>924,079</b>	968,589

# BLACKBURN ROVERS COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Charitable activities - expenditure

	2024 £	2023 £
Staff costs	903,840	893,523
Other costs	148,561	125,355
	<u>1,052,401</u>	<u>1,018,878</u>
Share of governance costs (see note 9)	7,600	8,340
	<u>1,060,001</u>	<u>1,027,218</u>
<b>Analysis by fund</b>		
Unrestricted funds	35,012	8,340
Restricted funds	1,024,989	1,018,878
	<u>1,060,001</u>	<u>1,027,218</u>

### 9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Repairs	(5,050)	-	(5,050)	20,292	Apportioned
Telephone and fax	19,397	-	19,397	20,960	Apportioned
Computer costs	9,395	-	9,395	15,367	Apportioned
Printing and stationery	6,931	-	6,931	6,267	Apportioned
Legal and consultancy	13,147	-	13,147	26,520	Apportioned
Sundry expenses	32,553	-	32,553	19,498	Apportioned
Bank charges	5,788	-	5,788	6,006	Apportioned
Audit fees	-	6,925	6,925	6,740	Governance
Accountancy	-	325	325	1,350	Governance
Tax Services	-	350	350	250	Governance
	<u>82,161</u>	<u>7,600</u>	<u>89,761</u>	<u>123,250</u>	
Analysed between					
Trading	82,161	-	82,161	114,910	
Charitable activities	-	7,600	7,600	8,340	
	<u>82,161</u>	<u>7,600</u>	<u>89,761</u>	<u>123,250</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 2024

### 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:

	2024 Number	2023 Number
Salaried employees	35	40
Casual employees	28	32
	<u>63</u>	<u>72</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	1,116,528	1,192,128
Social security costs	93,920	98,074
Other pension costs	20,864	22,904
	<u>1,231,312</u>	<u>1,313,106</u>

Remuneration and benefits received by key management personnel amounted to £428,310 (2023 - £441,292).

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

	2024 Number	2023 Number
£60,000 - £70,000	<u>1</u>	<u>1</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 2024

### 13 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2024	1,031,139	-	84,146	153,830	30,800	1,299,915
Additions	-	179,220	-	-	-	179,220
At 31 December 2024	1,031,139	179,220	84,146	153,830	30,800	1,479,135
<b>Depreciation and impairment</b>						
At 1 January 2024	1,030,443	-	84,078	148,605	28,488	1,291,614
Depreciation charged in the year	348	17,922	68	5,069	578	23,985
At 31 December 2024	1,030,791	17,922	84,146	153,674	29,066	1,315,599
<b>Carrying amount</b>						
At 31 December 2024	348	161,298	-	156	1,734	163,536
At 31 December 2023	696	-	68	5,225	2,312	8,301

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	37,351	167,889
Prepayments and accrued income	97,214	158,196
	<b>134,565</b>	<b>326,085</b>

### 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	12,876	1,141
Trade creditors	92,593	80,608
Other creditors	21,970	-
Accruals and deferred income	255,248	246,566
	<b>382,687</b>	<b>328,315</b>

Deferred income included above amounts to £221,487 (2023 - £216,804). The 2023 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 2024

### 16 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>20,864</u>	<u>22,904</u>

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.

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General funds	<u>586,479</u>	<u>898,057</u>	<u>(959,091)</u>	<u>-</u>	<u>525,445</u>
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 December 2023 £</b>
General funds	<u>990,530</u>	<u>699,684</u>	<u>(1,103,523)</u>	<u>(212)</u>	<u>586,479</u>

### 18 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:				
Tangible assets	163,536	-	163,536	8,301
Current assets/(liabilities)	361,909	-	361,909	578,178
	<u>525,445</u>	<u>-</u>	<u>525,445</u>	<u>586,479</u>

# BLACKBURN ROVERS COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 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:

	2024 £	2023 £
Within one year	4,816	999
Between two and five years	6,421	-
	<u>11,237</u>	<u>999</u>

### 20 Related party transactions

Blackburn Rovers Community Trust is the charitable arm of Blackburn Rovers Football and Athletic Limited. The community trust operates separately from Blackburn Rovers Football and Athletic Limited and its results are not included in the accounts of Blackburn Rovers Football and Athletic Limited.

During the year, Blackburn Rovers Football and Athletic Limited, incurred operating costs of £218,363 (2023: £142,322) on behalf of the Community Trust and these costs were recharged to the Community Trust at cost. Blackburn Rovers Football and Athletic Limited received income amounting to £7,032 (2023 - £648) on behalf of the Community Trust and these receipts were remitted back to the Community Trust.

Total amount of rent charged from Blackburn Rovers Football and Athletic Limited amounted to £267,730 (2023:£284,656) to the Community Trust. The rent charged to the Community Trust was charged at market value.

Included in the above rent charge, during the year, Blackburn Rovers Football and Athletic Limited charged rent of £65,000 (2023:£61,400) to the Community Trust for the Blackburn Rovers Business Centre. The community Trust generated revenues of £73,410 (2023:£77,761) from the Business Centre, which is included in the accounts.

Also included in the above rent charge, during the year, Blackburn Rovers Football and Athletic Limited charged rent of £126,000 (2023:£126,000) to the Community Trust for the Blackburn Rovers Indoor Centre. The community Trust generated revenues of £127,046 (2023:£93,087) from the Indoor Centre, which is included in the accounts.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets to the charity amounting to £4,425 (2023 - £5,330).

At the balance sheet date, an amount of £84,263 (2023 - £67,477) was owed in respect of these operating costs.

### 21 Controlling party

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

# BLACKBURN ROVERS COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>22</b>	<b>Cash generated from operations</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
	Deficit for the year	<b>(61,034)</b>	<b>(404,051)</b>
	Adjustments for:		
	Investment income recognised in statement of financial activities	<b>(25,098)</b>	(19,557)
	Gain on disposal of tangible fixed assets	-	(250)
	Depreciation and impairment of tangible fixed assets	<b>23,985</b>	9,348
	Movements in working capital:		
	Decrease/(increase) in debtors	<b>191,520</b>	75,977
	Increase in creditors	<b>54,372</b>	(2,891)
	<b>Cash generated from/(absorbed by) operations</b>	<b>183,745</b>	<b>(341,426)</b>

### **23** Analysis of changes in net funds

The Charity had no material debt during the year.