

OLDHAM ATHLETIC COMMUNITY TRUST

England & Wales · Charity number 1120894

Details

Other names	OLDHAM ATHLETIC COMMUNITY
Status	Registered
Legal form	Charitable company
Company number	06035165
Registered	2007-09-18
Register	View on the Charity Commission register

Contact

Address	Boundary Park Furtherwood Road Oldham OL1 2PA
Phone	01616244972
Email	info@oldhamathletic.co.uk
Website	www.oldhamathletic.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:-(A) TO FURTHER AND ASSIST IN THE EDUCATION (ON A SOCIAL AND PHYSICAL BASIS) OF CHILDREN AND ADULTS WITHIN OLDHAM AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION, TAMESIDE) WITHOUT REFERENCE TO RACE, RELIGION AND BELIEF, SEX, DISABILITY, NATIONALITY, ETHNIC OR NATIONAL ORIGIN OR SOCIAL BACKGROUND THROUGH THE USE OF THE GAME OF FOOTBALL (INCLUDING ITS HISTORY AND RULES) AND OTHER ANCILLARY SPORTING ACTIVITIES AS EDUCATIONAL TOOLS AND IN FURTHERANCE OF THAT OBJECT TO PROVIDE IN OLDHAM AND ITS SURROUNDING AREA FACILITIES FOR MEETINGS, LECTURES AND CLASSES FOR THE BENEFIT OF SUCH CHILDREN AND ADULTS.(B) TO PROVIDE OR ASSIST IN THE PROVISION OF SPORTING AND RECREATIONAL FACILITIES FOR THE PUBLIC OF OLDHAM AND SURROUNDING AREAS (INCLUDING WITHOUT LIMITATION TAMESIDE) WITHOUT REFERENCE TO RACE, RELIGION AND BELIEF, SEX, DISABILITY, NATIONALITY, ETHNIC OR NATIONAL ORIGIN OR SOCIAL BACKGROUND, WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: ur current activity of delivering coaching within schools, holiday activities and developing a wide range of initiatives and programs around inclusion, community cohesion, health, supporting the grassroots

game, provision of opportunities for girls, women and disabled players and coaches as well as using football combined with educational activity to address a range of social issues.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** OLDHAM AND SURROUNDING AREAS, INCLUDING TAMESIDE.
- Lancashire
- Oldham
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£463,931	£613,029	-	-
2024-08-31	£492,129	£485,578	-	-
2023-08-31	£500,751	£424,689	£322,543	17
2022-08-31	£516,808	£449,814	£245,304	17
2021-08-31	£256,921	£236,360	-	-
2020-12-31	£291,503	£283,025	-	-

Trustees

Name	Role	Appointed
Phillip Jeffery Royales	Chair	2020-10-05
Abigail Cronin		2025-12-09
Donna Worthington		2023-09-25
Geoff Howard		2023-03-07
Jacqueline Young		2022-09-13
Jonathan Henry Bell		2021-12-14
Tansy Louise Jones		2020-07-30

Accounts

OLDHAM ATHLETIC COMMUNITY TRUST

(a company limited by guarantee
and not having a share capital)

**REPORT FOR THE YEAR
ENDED 31 AUGUST 2024**

Company Number: 06035165

Registered Charity Number: 1120894

BK PLUS LIMITED

Chartered Certified Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 AUGUST 2024

The trustees/directors of Oldham Athletic Community Trust present their annual report for the year ended 31 August 2024. The directors of the charitable company (the charity) are its trustees for the purpose of charity law. Throughout this report they are collectively referred to as the 'trustees'.

Reference and Administrative Information

Charity number:

1120894

Company number:

6035165

Principal address and
registered office:

Boundary Park
Furtherwood Road
Oldham
OL1 2PA

Chair:

Phillip Royales

Trustees:

Tansy Jones
Jonathan Belfield
Phillip Royales
Jonathan Bell
Jacqueline Young
Geoff Howard
Ryan Williams (resigned 12th December 2024)
Donna Worthington

Independent Examiner:

Dominic Huxley
BK Plus Limited
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Bankers:

HSBC
2 Market Street
Bury
Lancashire
BL9 0AN

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2024 cont'd

Structure, Governance and Management

Governing document

Oldham Athletic Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association. It was incorporated on 21 December 2006. It is registered as a charity with the Charity Commission.

There is no share capital and the liability of the members is limited to £10 each on a winding up whilst membership continues and for one year after ceasing to be a member.

Membership of the company at 31 August 2024 was 8.

Appointment of trustees

The Trustees have been selected by identifying the key strategic partners for the Trust over the next five years and subsequently inviting a senior representative from each organisation to join the board. These members have been supplemented with representation from the football club whom the trust represents.

The Trust seeks to have representation from the following areas:

Local Authority - Oldham Council
Customer and non-customer schools
Local third sector organisations - Guinness Housing

Formal process for induction and training on responsibilities and duties

Trustees are invited to become involved and provided with written information relating to the objects and background of the Trust. All current trustees are to be provided with a copy of the Trust's governing document which outlines the roles of a trustee although many already hold similar positions elsewhere.

How the Trust is managed

Our Governance has changed, an Independent Chair of the Board has brought experience, commitment and guidance to the Trust. Our relationship with the Club is extremely positive, it sees us now as an integral part of the Club and we are housed within the stadium working collaboratively with employees of the Football Club. We are now in a position that enables us to plan for the future and develop positive strategies that will allow the Trust to develop and grow organically without putting the Trust's future at risk.

The Trust is managed on a daily basis by the Community Manager supported by the Operations Manager who report to the trustees on a quarterly basis.

Risk Management

The main risk in terms of the activity of the organisation is that of safeguarding young people who form the majority of our target audience. In order that we can make the environments we work in as safe as possible the Trust have adopted the following policies:

- Every coach or employee who will have contact with young people MUST be suitably qualified, be enhanced DBS checked, hold an appropriate first aid qualification and have undertaken safeguarding children and young people training.
- For every session that we organise a risk assessment MUST be completed and any risks must be recorded and action taken to reduce or eliminate them.
- To underpin our aim to ensure the safety and well being of young people the Trust has a robust Child Protection policy which is reviewed annually.

Objectives and activities

The five main objectives of the charity are:

- to maintain Oldham Athletic Football Club at the heart of its community and to increase opportunities for young people and families to be involved with Oldham Athletic.
- to promote social responsibility and encourage positive relationships amongst communities through sport.
- to work with local communities to maximise the use of facilities and provide meaningful sports opportunities for young people to enhance their communities.
- to raise the aspirations of young people through football and education.
- to be a sustainable, well managed and forward thinking organisation.

We will achieve these by working towards our five steps to success:

- we will develop a "fit for purpose" and inclusive workforce that represents the demographics of the local community in Oldham.
- we will listen to our partners and the community in Oldham to develop offers and propositions that meet mutual objectives.
- we will develop our abilities to communicate and gain recognition of the work the Trust delivers.
- we will ensure that our Trust is financially sound, well managed, effectively governed and less reliant on grant funding.
- we will deliver to a high standard, all of the time, every time within our three "Core Values".

Achievements, performance and plans for the future

The Trustees are mindful of the guidance contained in the Charity Commission's general guidance on public benefit and this influences decisions when reviewing the charity's aims and objectives and planning future activities. In promoting health and well-being in the local community the Trustees believe that the trust's activities are for the public benefit.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2024 cont'd

The year to August 2024 saw a small reduction in gross income for the Trust but due to increased wages costs especially, there was only a small surplus in the year of £6,551. The reserves at 31 August amounted to £329,094 which will mean that we can continue to provide support to those in need within our local communities.

OACT Head of Community, Martin Vose, commented "Oldham is an incredibly diverse, unique and vibrant place to live and work and we are proud to represent the Borough of Oldham both on a local and a national level. We work alongside the town's only professional football club to engage and inspire our local communities on a daily basis through our varied community based projects. In addition we also have a network of dedicated and passionate partners who in a variety of ways have supported our delivery and have helped us to make Oldham a better place for all. To both Oldham Athletic Football Club and our partners, a sincere thank you for the support during the last twelve months.

The collective impact ultimately wouldn't be possible without everyone who engaged with our projects over the year, to all who did, thank you. As always we are constantly looking to evolve and further enhance how we support our local community, as such I hope that everyone continues to engage with us across the next twelve months and in turn continue to support us on our journey.

Across our delivery we were delighted to once again build and expand our impact, ranging from an increase of OACT school partners to the launch of new community based sessions such as our walking football and just play initiatives.

Reserves Policy

The Trustees intend to hold sufficient reserves to ensure funds are available to continue the Charity's work in the community in the event of unforeseen fluctuations in the anticipated levels of income and expenditure.

Trustees' responsibilities in relation to the financial statements

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 the incoming resources and application of resources, including the net income or expenditure for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations. 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.

This report was approved by the board on 5th May 2025 and signed on its behalf by:



P Royales
Chair

OLDHAM ATHLETIC COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLDHAM ATHLETIC COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

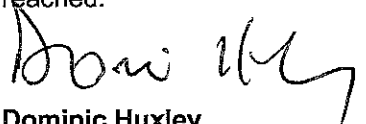
Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Dominic Huxley
BK PLUS LIMITED
Chartered Certified Accountants
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Date: 8th May 2025

OLDHAM ATHLETIC COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	31.08.24	31.08.23
INCOME			
Income/(expenditure) before other			
Charitable activities	2	489,731	500,751
Sundry income		-	-
Interest received		2,398	1,177
Total incoming resources		<u>492,129</u>	<u>501,928</u>
EXPENDITURE			
Expenditure on:			
Raising funds	3	-	-
Charitable activities	3	484,477	423,882
Governance	3	1,101	807
Total resources expended		<u>485,578</u>	<u>424,689</u>
Net income/(expenditure) before other		6,551	77,239
Other recognised gains/(losses):		-	-
Reconciliation of funds:			
Total funds brought forward		322,543	245,304
Funds transferred in		-	-
Total funds carried forward		<u>329,094</u>	<u>322,543</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

OLDHAM ATHLETIC COMMUNITY TRUST

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	31.08.24		31.08.23	
		£	£	£	£
Tangible Fixed Assets	7		-		112
			-		112
Current Assets					
Debtors	8	6,088		4,473	
Cash at Bank and in hand		344,410		337,452	
		<u>350,498</u>		<u>341,925</u>	
Current Liabilities					
Amounts falling due within one year	9	<u>21,404</u>		<u>19,494</u>	
Net Current Assets			329,094		322,431
			<u>329,094</u>		<u>322,543</u>
Net Assets			<u>329,094</u>		<u>322,543</u>
Funds					
Unrestricted Funds:					
General Fund	10		<u>329,094</u>		<u>322,543</u>

In approving these financial statements as directors of the company, we hereby confirm:

- For the year ended 31 August 2024, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- No notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st August 2024; and.
- That we acknowledge our responsibilities for:
 - ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - preparing 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 surplus or deficit 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 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on 5/5/2025 and signed on its behalf by

P Royales

Company number 06035165



1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are summarised below.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

These financial statements for the year ended 31 August 2024 comply with FRS102. The date of transition was 1 January 2015. The transition to FRS102 has resulted in a small number of changes in accounting policies to those used previously but none of the changes have resulted in any adjustments or amendments to retained funds.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

All of the charity's funds are unrestricted funds

Public benefit

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SFA) when the charity is entitled to the income, there is certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and income relating to contracts is deferred where the services have only been partially performed at the year end. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of raising funds when this arises.

Charitable expenditure comprises those costs incurred in the delivery of activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the fixtures and equipment 33% straight line

Operating leases

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

Pensions

Employer contributions are paid into a personal pension scheme of an employee and are charged to the SFA in the year in which they are paid.

Financial instruments

The charity accounts for basic financial instruments at the undiscounted amount of the cash or other consideration expected to be received or paid.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

2 GRANT AND DEVELOPMENT FUNDS RECEIVABLE

	31.08.24	31.08.23
	£	£
Grants:		
Football League Trust	8,367	875
National League	50,000	47,495
Premier League Charity Foundation	55,000	64,500
The FA	-	1,100
Lottery and Sport England Funding	7,500	-
Kickstart	-	5,839
NCS Funding	68,118	141,363
Funds from activities in furtherance of the charity's main objects:		
Schools	159,562	124,120
Community Coaching incl holiday club	60,217	49,139
Match Day	25,618	10,879
Action Together	-	3,000
ATF Project	24,435	33,756
Local Improvement Fund	3,500	-
Foviva Funding	-	3,000
Great Places	5,000	5,000
High Sheriff	-	3,000
Sundry Income	22,414	7,685
	<u>489,731</u>	<u>500,751</u>
Sundry income:		
CJRS furlough claims	<u>-</u>	<u>-</u>

3 TOTAL RESOURCES EXPENDED

		Total resources expended	

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

4 Staff Costs

The staff costs of the charity were as follows:

	31.08.24 £	31.08.23 £
Wages	400,200	322,990
Social Security Costs	26,739	19,006
	<u>426,939</u>	<u>341,996</u>

The average number of employees during the year was 20 (2023: 20).

There were no employees who earned in excess of £60,000 per annum.

No trustee received any remuneration during the year.

5 Independent Examiner

The independent examiner BK Plus Limited was paid £3,900 (2023: £3,792) during the year, of which £1,920 (2023: £1,920) related to the preparation and examination of the financial statements.

6 Taxation

As a charity, Oldham Athletic Community Trust is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

7 Tangible Fixed Assets

	Equipment Fixtures & Fittings	Total
Cost		
At 1 September 2023	31,056	31,056
Additions	-	-
Disposals	-	-
At 31 August 2024	<u>31,056</u>	<u>31,056</u>
Depreciation		
At 1 September 2023	30,944	30,944
Charge for Year	112	112
Disposals	-	-
At 31 August 2024	<u>31,056</u>	<u>31,056</u>
Net Book Value		
At 31 August 2024	<u>-</u>	<u>-</u>
At 31 August 2023	<u>112</u>	<u>112</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

8 Debtors		
Development and other funds receivable	6,088	4,473
	<u>6,088</u>	<u>4,473</u>
	31,08,24	31,08,23
9 Creditors: amounts falling due within one year		
Trade creditors	8,647	1,356
Other taxes and social security	7,953	5,937
Accruals	2,760	3,954
Deferred funding	2,044	8,247
	<u>21,404</u>	<u>19,494</u>
10 Analysis of charitable funds		
Unrestricted funds	322,543	245,304
Balance brought forward		
Surplus/(Deficit) for the year	6,551	77,239
	<u>329,094</u>	<u>322,543</u>

Accounts

OLDHAM ATHLETIC COMMUNITY TRUST

(a company limited by guarantee
and not having a share capital)

**REPORT FOR THE YEAR
ENDED 31 AUGUST 2023**

Company Number: 06035165

Registered Charity Number: 1120894

BK PLUS LIMITED

Chartered Certified Accountants
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OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 AUGUST 2023

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Charity number: 1120894

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Principal address and
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OL1 2PA

Chair: Phillip Royales

Trustees: Tansy Jones
Jonathan Belfield
Phillip Royales
Jonathan Bell
Jacqueline Young
Geoff Howard (appointed 07th March 2023)
Ryan Williams (appointed 27th April 2023)
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Independent Examiner: Dominic Huxley
BK Plus Limited
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OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2023 cont'd

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Membership of the company at 31 August 2023 was 7.

Appointment of trustees

The Trustees have been selected by identifying the key strategic partners for the Trust over the next five years and subsequently inviting a senior representative from each organisation to join the board. These members have been supplemented with representation from the football club whom the trust represents.

The Trust seeks to have representation from the following areas:

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Formal process for Induction and training on responsibilities and duties

Trustees are invited to become involved and provided with written information relating to the objects and background of the Trust. All current trustees are to be provided with a copy of the Trust's governing document which outlines the roles of a trustee although many already hold similar positions elsewhere.

How the Trust is managed

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The Trust is managed on a daily basis by the Community Manager supported by the Operations Manager who report to the trustees on a quarterly basis.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2023 cont'd

Risk Management

The main risk in terms of the activity of the organisation is that of safeguarding young people who form the majority of our target audience. In order that we can make the environments we work in as safe as possible the Trust have adopted the following policies:

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Objectives and activities

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- to promote social responsibility and encourage positive relationships amongst communities through sport.
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Achievements, performance and plans for the future

The Trustees are mindful of the guidance contained in the Charity Commission's general guidance on public benefit and this influences decisions when reviewing the charity's aims and objectives and planning future activities. In promoting health and well-being in the local community the Trustees believe that the trust's activities are for the public benefit.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2023 cont'd

The year to August 2023 saw a reduction in gross income for the Trust but due to cost savings we were able to generate an increased surplus of £77,239. The reserves 31 August amounted to £322,543 which will mean that we can continue to provide support to those in need within our local communities.

OACT Head of Community, Martin Vose, commented "Oldham is an incredibly diverse, unique and vibrant place to live and work and we are proud to represent the Borough of Oldham both on a local and a national level. We work alongside the town's only professional football club to engage and inspire our local communities on a daily basis through our varied community-based projects. In addition we also have a network of dedicated and passionate partners who in a variety of ways have supported our delivery and have helped us to make Oldham a better place for all. To both Oldham Athletic Football Club and our partners, a sincere thank you for the support during the last twelve months.

The collective impact ultimately wouldn't be possible without everyone who engaged with our projects over the year, to all who did, thank you. As always we are constantly looking to evolve and further enhance how we support our local community, as such I hope that everyone continues to engage with us across the next twelve months and in turn continue to support us on our journey.

2022/23 coincided with the new ownership of Oldham Athletic Football Club which saw a huge increase in our ability to engage with our local communities due to the enhanced reputation of being linked with the football club. We were able to expand our matchday opportunities, our school partner network and participant numbers across projects such as soccer school and PL Kicks".

Our 2022/23 Impact Report which highlights the continued work of the Community Trust over the last season and illustrates the way in which the Trust continues to touch the lives of thousands of people across the Oldham area can be found at:

https://www.oldhamathletic.co.uk/siteassets/image/pdfs/oact/yearbook-2022_23-upload..pdf

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2023 *cont'd*

Reserves Policy

The Trustees intend to hold sufficient reserves to ensure funds are available to continue the Charity's work in the community in the event of unforeseen fluctuations in the anticipated levels of income and expenditure.

Trustees' responsibilities in relation to the financial statements

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 the incoming resources and application of resources, including the net income or expenditure for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations. 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.

This report was approved by the board on
and signed on its behalf by:

15th May 2024

P Royales
Chair



OLDHAM ATHLETIC COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLDHAM ATHLETIC COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dominic Huxley
BK PLUS LIMITED
Chartered Certified Accountants
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Date: 15 May 2024

OLDHAM ATHLETIC COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	31.08.23	31.08.22
<u>INCOME</u>			
Incoming resources from:			
Charitable activities	2	500,751	514,786
Sundry income		-	1,978
Interest received		1,177	44
Total incoming resources		<u>501,928</u>	<u>516,808</u>
<u>EXPENDITURE</u>			
Expenditure on:			
Raising funds	3	-	-
Charitable activities	3	423,882	442,893
Governance	3	807	6,921
Total resources expended	3	<u>424,689</u>	<u>449,814</u>
Net income/(expenditure) before other recognised gains and losses		77,239	66,994
Other recognised gains/(losses):		-	-
Reconciliation of funds:			
Total funds brought forward		245,304	178,310
Funds transferred in		-	-
Total funds carried forward		<u>322,543</u>	<u>245,304</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

OLDHAM ATHLETIC COMMUNITY TRUST

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	31.08.23		31.08.22	
		£	£	£	£
Tangible Fixed Assets	7		<u>112</u>		<u>1,749</u>
			112		1,749
Current Assets					
Debtors	8	4,473		13,909	
Cash at Bank and in hand		<u>337,452</u>		<u>238,856</u>	
		<u>341,925</u>		<u>252,765</u>	
Current Liabilities					
Amounts falling due within one year	9	<u>19,494</u>		<u>9,210</u>	
Net Current Assets			<u>322,431</u>		<u>243,555</u>
			322,543		245,304
Net Assets			<u>322,543</u>		<u>245,304</u>
Funds					
Unrestricted Funds:					
General Fund	10		<u>322,543</u>		<u>245,304</u>

In approving these financial statements as directors of the company, we hereby confirm:

- a. For the year ended 31 August 2023, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- b. No notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st August 2023; and.
- c. That we acknowledge our responsibilities for:
 - i. ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - ii. preparing 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 surplus or deficit 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 relating to accounts, so far as applicable to the company.

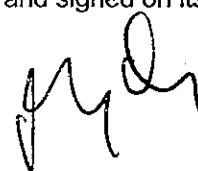
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on

and signed on its behalf by

P Royales

Company number 06035165



10-05-24

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are summarised below.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

These financial statements for the year ended 31 August 2023 comply with FRS102. The date of transition was 1 January 2015. The transition to FRS102 has resulted in a small number of changes in accounting policies to those used previously but none of the changes have resulted in any adjustments or amendments to retained funds.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

All of the charity's funds are unrestricted funds

Public benefit

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, there is certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and income relating to contracts is deferred where the services have only been partially performed at the year end. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of raising funds when this arises.

Charitable expenditure comprises those costs incurred in the delivery of activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the

Fixtures and equipment	33% straight line
------------------------	-------------------

Operating leases

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

Pensions

Employer contributions are paid into a personal pension scheme of an employee and are charged to the SOFA in the year in which they are paid.

Financial Instruments

The charity accounts for basic financial instruments at the undiscounted amount of the cash or other consideration expected to be received or paid.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

2 GRANT AND DEVELOPMENT FUNDS RECEIVABLE

	31.08.23	31.08.22
	£	£
Grants:		
Football League Trust	875	187,341
National League	47,495	-
Premier League Charity Foundation	64,500	100,000
The FA	1,100	1,000
Lottery and Sport England Funding	-	38,360
Kickstart	5,839	-
NCS Funding	141,363	-
Funds from activities in furtherance of the charity's main objects:		
Schools	124,120	104,221
Community Coaching Incl holiday club	49,139	27,211
Match Day	10,879	5,649
Guinness Partnership	-	10,000
Action Together	3,000	14,176
ATF Project	33,756	-
British Science Association	-	15,549
Foviva Funding	3,000	-
Great Places	5,000	-
High Sheriff	3,000	-
Sundry Income	7,685	11,279
	<u>500,751</u>	<u>514,786</u>
Sundry income:		
CJRS furlough claims	<u>-</u>	<u>1,978</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2023 (continued)

3 TOTAL RESOURCES EXPENDED

	Generating funds	Educational and sporting activities	Governance	Total 31.08.23 £	Total 31.08.22 £
	£	£	£		
<u>Costs directly allocated to activities</u>					
Staff costs including redundancies	341,996			341,996	372,525
Pension costs	5,654			5,654	5,035
Training, coaches and consultancy	7,997			7,997	5,177
Project running costs	3,396			3,396	12,093
Printing, postage and stationery	3,372			3,372	1,544
Telephone and internet	477			477	388
Motor, mileage and travel	1,679			1,679	790
Equipment and staff kit	22,210			22,210	13,726
Facility hire and project costs	12,221			12,221	11,090
Advertising and sponsorship	210			210	6,144
Awards and rewards				-	1,711
Accountancy and professional fees	3,912			3,912	3,396
Matchday Supplies	7,566			7,566	5,575
Bank charges	68			68	422
Supported Giving Membership	360			360	-
Equipment lease	720			720	720
General expenses	10,407			10,407	3,983
Depreciation	1,637			1,637	1,970
	423,882	-	-	423,882	446,289
<u>Support costs allocated to activities</u>					
Rent and insurance		-	807	807	3,525
Printing, postage and stationery		-	-	-	-
Telephone and internet		-	-	-	-
Motor and mileage		-	-	-	-
Depreciation		-	-	-	-
	-	-	807	807	3,525
Total resources expended	423,882	-	807	424,689	449,814

The above costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis (e.g.. number of employees or estimated usage).

Support costs have been apportioned using numbers of people per area of activity or on a basis which is considered consistent with the use of the resources.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

4 Staff Costs

The staff costs of the charity were as follows:

	31.08.23 £	31.08.22 £
Wages	322,990	353,398
Social Security Costs	19,006	19,127
	<u>341,996</u>	<u>372,525</u>

The average number of employees during the year was 20 (2022: 25).

There were no employees who earned in excess of £60,000 per annum.

No trustee received any remuneration during the year.

5 Independent Examiner

The independent examiner BK*Plus Limited was paid £3,396 (2022: £3,396) during the year, of which £1,920 (2022: £1,920) related to the preparation and examination of the financial statements.

6 Taxation

As a charity, Oldham Athletic Community Trust is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

7 Tangible Fixed Assets

	Equipment Fixtures & Fittings	Total
Cost		
At 1 September 2022	31,056	31,056
Additions	-	-
Disposals	-	-
At 31 August 2023	<u>31,056</u>	<u>31,056</u>
Depreciation		
At 1 September 2022	29,307	29,307
Charge for Year	1,637	1,637
Disposals	-	-
At 31 August 2023	<u>30,944</u>	<u>30,944</u>
Net Book Value		
At 31 August 2023	<u>112</u>	<u>112</u>
At 31 August 2022	<u>1,749</u>	<u>1,749</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

	31.08.23	31.08.22
8 Debtors		
Development and other funds receivable	4,473	13,909
	<u>4,473</u>	<u>13,909</u>
9 Creditors: amounts falling due within one year		
Trade creditors	1,356	1,376
Other taxes and social security	5,937	4,255
Accruals	3,954	3,579
Deferred funding	8,247	-
	<u>19,494</u>	<u>9,210</u>
10 Analysis of charitable funds		
Unrestricted funds		
Balance brought forward	245,304	178,310
Surplus/(Deficit) for the year	77,239	66,994
	<u>322,543</u>	<u>245,304</u>

Accounts

OLDHAM ATHLETIC COMMUNITY TRUST

(a company limited by guarantee
and not having a share capital)

**REPORT FOR THE YEAR
ENDED 31 AUGUST 2022**

Company Number: 6035165

Registered Charity Number: 1120894

WRIGLEY PARTINGTON

Chartered Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 AUGUST 2022

The trustees/directors of Oldham Athletic Community Trust present their annual report for the year ended 31 August 2022. The directors of the charitable company (the charity) are its trustees for the purpose of charity law. Throughout this report they are collectively referred to as the 'trustees'.

Reference and Administrative Information

Charity number: 1120894

Company number: 6035165

Principal address and
registered office: Boundary Park
Furtherwood Road
Oldham
OL1 2PA

Chair: Phillip Royales

Trustees: Tracy Wood (resigned 14th September 2022)
Helen Murphy (resigned 14th December 2021)
Tansy Jones
Jonathan Belfield
Phillip Royales
Karl Evans (resigned 14th December 2021)
Jonathan Bell (appointed 14th December 2021)
Kathryn Healey (resigned 14th September 2022)
Jacqueline Young (appointed 14th September 2022)

Independent Examiner: David Ducie
Wrigley Partington
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Bankers: HSBC
2 Market Street
Bury
Lancashire
BL9 0AN

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2022 cont'd

Structure, Governance and Management

Governing document

Oldham Athletic Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association. It was incorporated on 21 December 2006. It is registered as a charity with the Charity Commission.

There is no share capital and the liability of the members is limited to £10 each on a winding up whilst membership continues and for one year after ceasing to be a member.

Membership of the company at 31 August 2022 was 5.

Appointment of trustees

The Trustees have been selected by identifying the key strategic partners for the Trust over the next five years and subsequently inviting a senior representative from each organisation to join the board. These members have been supplemented with representation from the football club whom the trust represents.

The Trust seeks to have representation from the following areas:

Local Authority - Oldham Council

Customer and non-customer schools

Local third sector organisations - Guinness Housing

Formal process for induction and training on responsibilities and duties

Trustees are invited to become involved and provided with written information relating to the objects and background of the Trust. All current trustees are to be provided with a copy of the Trust's governing document which outlines the roles of a trustee although many already hold similar positions elsewhere.

How the Trust is managed

Our Governance has changed, an Independent Chair of the Board has brought experience, commitment and guidance to the Trust. Our relationship with the Club is extremely positive, it sees us now as an integral part of the Club and we are housed within the stadium working collaboratively with employees of the Football Club. We are now in a position that enables us to plan for the future and develop positive strategies that will allow the Trust to develop and grow organically without putting the Trust's future at risk.

The Trust is managed on a daily basis by the Community Manager supported by the Operations Manager who report to the trustees on a quarterly basis.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2022 *cont'd*

Risk Management

The main risk in terms of the activity of the organisation is that of safeguarding young people who form the majority of our target audience. In order that we can make the environments we work in as safe as possible the Trust have adopted the following policies:

- Every coach or employee who will have contact with young people MUST be suitably qualified, be enhanced DBS checked, hold an appropriate first aid qualification and have undertaken safeguarding children and young people training.
- For every session that we organise a risk assessment MUST be completed and any risks must be recorded and action taken to reduce or eliminate them.
- To underpin our aim to ensure the safety and well being of young people the Trust has a robust Child Protection policy which is reviewed annually.

Objectives and activities

The five main objectives of the charity are:

- to maintain Oldham Athletic Football Club at the heart of its community and to increase opportunities for young people and families to be involved with Oldham Athletic.
- to promote social responsibility and encourage positive relationships amongst communities through sport.
- to work with local communities to maximise the use of facilities and provide meaningful sports opportunities for young people to enhance their communities.
- to raise the aspirations of young people through football and education.
- to be a sustainable, well managed and forward thinking organisation.

We will achieve these by working towards our five steps to success:

- we will develop a "fit for purpose" and inclusive workforce that represents the demographics of the local community in Oldham.
- we will listen to our partners and the community in Oldham to develop offers and propositions that meet mutual objectives.
- we will develop our abilities to communicate and gain recognition of the work the Trust delivers.
- we will ensure that our Trust is financially sound, well managed, effectively governed and less reliant on grant funding.
- we will deliver to a high standard, all of the time, every time within our three "Core Values".

Achievements, performance and plans for the future

The Trustees are mindful of the guidance contained in the Charity Commission's general guidance on public benefit and this influences decisions when reviewing the charity's aims and objectives and planning future activities. In promoting health and well-being in the local community the Trustees believe that the trust's activities are for the public benefit.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2022 cont'd

During this year we could finally look forward and plan ahead free from Covid-19 restrictions. This meant that our community delivery was able to flourish and provide further support to those in need within our local communities.

OACT Head of Community, Martin Vose, said "From providing employment opportunities through the Kickstart scheme at the start of the year to finishing by welcoming 1,500 aspiring footballers to Boundary Park through our two grassroots matchdays it has been a year to remember.

A huge amount of thanks must go to the OACT members of staff, alongside our volunteers and trustees, whose relentless drive to see lives changed for the better has been at the heart of the impact we see across this report.

Whilst the above has been all about looking back I would like to take the opportunity to look ahead. With the new ownership at Oldham Athletic AFC it promises to be a bright and exciting future for everyone connected with the club and the Trust. Given this positive new outlook I can't wait to see what we achieve as a community in the next twelve months".

Our 2021/22 Impact Report which highlights the continued work of the Community Trust over the last season and illustrates the way in which the Trust continues to touch the lives of thousands of people across the Oldham area can be found at:

https://www.oldhamathletic.co.uk/siteassets/image/pdfs/oact/yearbook-2022_23-upload..pdf

From a financial point of view the year was a great success with a surplus of £66,994 which has improved reserves and means that the Trust can aim to help even more people in the year ahead.

[Handwritten signature]

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2022 *cont'd*

Reserves Policy

The Trustees intend to hold sufficient reserves to ensure funds are available to continue the Charity's work in the community in the event of unforeseen fluctuations in the anticipated levels of income and expenditure.

Trustees' responsibilities in relation to the financial statements

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 the incoming resources and application of resources, including the net income or expenditure for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations. 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.

This report was approved by the board on
and signed on its behalf by:

7th March 2023

T Jones

T Jones
Vice Chair

OLDHAM ATHLETIC COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLDHAM ATHLETIC COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

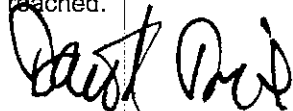
Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Ducie BSc FCA
WRIGLEY PARTINGTON
Chartered Accountants
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Date:

28th March 2023

OLDHAM ATHLETIC COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	31.08.22	31.08.21
<u>INCOME</u>			
Incoming resources from:			
Charitable activities	2	514,786	256,921
Sundry income		1,978	15,170
Interest received		44	-
Total incoming resources		516,808	272,091
<u>EXPENDITURE</u>			
Expenditure on:			
Raising funds	3	-	-
Charitable activities	3	442,893	231,033
Governance	3	6,921	5,327
Total resources expended	3	449,814	236,360
Net income/(expenditure) before other recognised gains and losses		66,994	35,731
Other recognised gains/(losses):		-	-
Reconciliation of funds:			
Total funds brought forward		178,310	142,579
Funds transferred in		-	-
Total funds carried forward		245,304	178,310

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

OLDHAM ATHLETIC COMMUNITY TRUST

BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	31.08.22		31.08.21	
		£	£	£	£
Tangible Fixed Assets	7		<u>1,749</u>		<u>3,381</u>
			1,749		3,381
Current Assets					
Debtors	8	13,909		4,420	
Cash at Bank and in hand		<u>238,856</u>		<u>182,715</u>	
		<u>252,765</u>		<u>187,135</u>	
Current Liabilities					
Amounts falling due within one year	9	<u>9,210</u>		<u>12,206</u>	
Net Current Assets			<u>243,555</u>		<u>174,929</u>
			245,304		178,310
Net Assets			<u>245,304</u>		<u>178,310</u>
Funds					
Unrestricted Funds:					
General Fund	10		<u>245,304</u>		<u>178,310</u>

In approving these financial statements as directors of the company, we hereby confirm:

- a. For the year ended 31 August 2022, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- b. No notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st August 2022; and.
- c. That we acknowledge our responsibilities for:
 - i. ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - ii. preparing 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 surplus or deficit 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 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on 7th March 2023 and signed on its behalf by

T Jones

T Jones

Company number 6035165

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are summarised below.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

These financial statements for the year ended 31 August 2022 comply with FRS102. The date of transition was 1 January 2015. The transition to FRS102 has resulted in a small number of changes in accounting policies to those used previously but none of the changes have resulted in any adjustments or amendments to retained funds.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

All of the charity's funds are unrestricted funds

Public benefit

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, there is certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and income relating to contracts is deferred where the services have only been partially performed at the year end. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of raising funds when this arises.

Charitable expenditure comprises those costs incurred in the delivery of activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the

Fixtures and equipment	33% straight line
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Operating leases

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

Pensions

Employer contributions are paid into a personal pension scheme of an employee and are charged to the SOFA in the year in which they are paid.

Financial instruments

The charity accounts for basic financial instruments at the undiscounted amount of the cash or other consideration expected to be received or paid.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

2 GRANT AND DEVELOPMENT FUNDS RECEIVABLE

	31.08.22	31.08.21
	£	£
Grants:		
Football League Trust	187,341	87,690
Premier League Charity Foundation	100,000	61,433
The FA	1,000	8,460
Lottery and Sport England Funding	38,360	10,330
 Funds from activities in furtherance of the charity's main objects:		
Schools	104,221	71,335
Community Coaching Incl holiday club, vets, skills centre, street jammers etc.	27,211	1,500
Match Day Club	5,649	448
Guinness Partnership	10,000	9,500
Action Together	14,176	3,569
British Science Association	15,549	-
 Sundry Income	11,279	2,656
	<u>514,786</u>	<u>256,921</u>
 Sundry Income:		
CJRS furlough claims	<u>1,978</u>	<u>15,170</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2022 (continued)

3 TOTAL RESOURCES EXPENDED

	Generating funds	Educational and sporting activities	Governance	Total 31.08.22	Total 31.08.21
	£	£	£	£	£
<u>Costs directly allocated to activities</u>					
Staff costs including redundancies	372,525			372,525	182,447
Pension costs	5,035			5,035	2,735
Training, coaches and consultancy	5,177			5,177	1,536
Project running costs	12,093			12,093	21,204
Printing, postage and stationery	1,544			1,544	1,267
Telephone and internet	388			388	170
Motor, mileage and travel	790			790	185
Equipment and staff kit	13,726			13,726	5,287
Facility hire and project costs	11,090			11,090	4,020
Advertising and sponsorship	6,144			6,144	6,001
Awards and rewards	1,711			1,711	821
Accountancy and professional fees	-		3,396	3,396	4,554
Catering	5,575			5,575	1,235
Bank charges	422			422	167
Equipment lease	720			720	849
General expenses	3,983			3,983	1,252
Depreciation	1,970			1,970	1,857
	442,893	-	3,396	446,289	235,587
<u>Support costs allocated to activities</u>					
Rent and insurance		-	3,525	3,525	773
Printing, postage and stationery		-	-	-	-
Telephone and internet		-	-	-	-
Motor and mileage		-	-	-	-
Depreciation		-	-	-	-
	-	-	3,525	3,525	773
Total resources expended	442,893	-	6,921	449,814	236,360

The above costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis (e.g.. number of employees or estimated usage).

Support costs have been apportioned using numbers of people per area of activity or on a basis which is considered consistent with the use of the resources.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

4 Staff Costs

The staff costs of the charity were as follows:

	31.08.22 £	31.08.21 £
Wages	353,398	174,763
Social Security Costs	19,127	7,684
	<u>372,525</u>	<u>182,447</u>

The average number of employees during the year was 25 (2021:16).

There were no employees who earned in excess of £60,000 per annum.

No trustee received any remuneration during the year.

5 Independent Examiner

The independent examiner Wrigley Partington was paid £3,396 (2021:£4,554) during the year, of which £1,920 (2021:£2,460) related to the preparation and examination of the financial statements.

6 Taxation

As a charity, Oldham Athletic Community Trust is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

7 Tangible Fixed Assets

	Equipment Fixtures & Fittings	Total
Cost		
At 1 September 2021	30,718	30,718
Additions	338	338
Disposals	-	-
At 31 August 2022	<u>31,056</u>	<u>31,056</u>
Depreciation		
At 1 September 2021	27,337	27,337
Charge for Year	1,970	1,970
Disposals	-	-
At 31 August 2022	<u>29,307</u>	<u>29,307</u>
Net Book Value		
At 31 August 2022	<u>1,749</u>	<u>1,749</u>
At 31 August 2021	<u>3,381</u>	<u>3,381</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

	31.08.22	31.08.21
8 Debtors		
Development and other funds receivable	13,909	4,420
	<u>13,909</u>	<u>4,420</u>
9 Creditors: amounts falling due within one year		
Trade creditors	1,376	4,216
Other taxes and social security	4,255	4,557
Accruals	3,579	3,433
Deferred income	-	-
	<u>9,210</u>	<u>12,206</u>
10 Analysis of charitable funds		
Unrestricted funds		
Balance brought forward	178,310	142,579
Surplus/(Deficit) for the year	66,994	35,731
	<u>245,304</u>	<u>178,310</u>

Accounts

OLDHAM ATHLETIC COMMUNITY TRUST

(a company limited by guarantee
and not having a share capital)

**REPORT FOR THE PERIOD
ENDED 31 AUGUST 2021**

Company Number: 6035165

Registered Charity Number: 1120894

WRIGLEY PARTINGTON

Chartered Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2021

The trustees/directors of Oldham Athletic Community Trust present their annual report for the period ended 31 August 2021. The directors of the charitable company (the charity) are its trustees for the purpose of charity law. Throughout this report they are collectively referred to as the 'trustees'.

Reference and Administrative Information

Charity number: 1120894

Company number: 6035165

Principal address and
registered office: Boundary Park
Furtherwood Road
Oldham
OL1 2PA

Chair: Phillip Royales

Trustees: Tracy Wood
Neil Consterdine (resigned 30th March 2021)
Helen Murphy (resigned 14th December 2021)
Daniel Inglis (resigned 14th June 2021)
Tansy Jones
Jonathan Belfield
Phillip Royales
Karl Evans (resigned 14th December 2021)
Jonathan Bell (appointed 14th December 2021)
Kathryn Healey (appointed 8th September 2021)

Independent Examiner: David Ducle
Wrigley Partington
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Bankers: HSBC
2 Market Street
Bury
Lancashire
BL9 0AN

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2021 cont'd

Structure, Governance and Management

Governing document

Oldham Athletic Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association. It was incorporated on 21 December 2006. It is registered as a charity with the Charity Commission.

There is no share capital and the liability of the members is limited to £10 each on a winding up whilst membership continues and for one year after ceasing to be a member.

Membership of the company at 31 August 2021 was 6.

Appointment of trustees

The Trustees have been selected by identifying the key strategic partners for the Trust over the next five years and subsequently inviting a senior representative from each organisation to join the board. These members have been supplemented with representation from the football club whom the trust represents.

The Trust seeks to have representation from the following areas:

Local Authority - Oldham Council

Customer and non-customer schools

Local third sector organisations - Guinness Housing

Formal process for induction and training on responsibilities and duties

Trustees are invited to become involved and provided with written information relating to the objects and background of the Trust. All current trustees are to be provided with a copy of the Trust's governing document which outlines the roles of a trustee although many already hold similar positions elsewhere.

How the Trust is managed

Our Governance has changed, an Independent Chair of the Board has brought experience, commitment and guidance to the Trust. Our relationship with the Club is extremely positive, it sees us now as an integral part of the Club and we are housed within the stadium working collaboratively with employees of the Football Club. We are now in a position that enables us to plan for the future and develop positive strategies that will allow the Trust to develop and grow organically without putting the Trust's future at risk.

The Trust is managed on a daily basis by the Community Manager supported by the Operations Manager who report to the trustees on a quarterly basis.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2021 *cont'd*

Risk Management

The main risk in terms of the activity of the organisation is that of safeguarding young people who form the majority of our target audience. In order that we can make the environments we work in as safe as possible the Trust have adopted the following policies:

- Every coach or employee who will have contact with young people MUST be suitably qualified, be enhanced DBS checked, hold an appropriate first aid qualification and have undertaken safeguarding children and young people training.
- For every session that we organise a risk assessment MUST be completed and any risks must be recorded and action taken to reduce or eliminate them.
- To underpin our aim to ensure the safety and well being of young people the Trust has a robust Child Protection policy which is reviewed annually.

Objectives and activities

The five main objectives of the charity are:

- to maintain Oldham Athletic Football Club at the heart of its community and to increase opportunities for young people and families to be involved with Oldham Athletic.
- to promote social responsibility and encourage positive relationships amongst communities through sport.
- to work with local communities to maximise the use of facilities and provide meaningful sports opportunities for young people to enhance their communities.
- to raise the aspirations of young people through football and education.
- to be a sustainable, well managed and forward thinking organisation.

We will achieve these by working towards our five steps to success:

- we will develop a "fit for purpose" and inclusive workforce that represents the demographics of the local community in Oldham.
- we will listen to our partners and the community in Oldham to develop offers and propositions that meet mutual objectives.
- we will develop our abilities to communicate and gain recognition of the work the Trust delivers.
- we will ensure that our Trust is financially sound, well managed, effectively governed and less reliant on grant funding.
- we will deliver to a high standard, all of the time, every time within our three "Core Values".

Achievements, performance and plans for the future

The Trustees are mindful of the guidance contained in the Charity Commission's general guidance on public benefit and this influences decisions when reviewing the charity's aims and objectives and planning future activities. In promoting health and well-being in the local community the Trustees believe that the trust's activities are for the public benefit.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2021 cont'd

As we entered 2021 Covid-19 restrictions showed no sign of easing as the country embarked on another period of lockdown. Despite the restrictions OACT continued to support our local primary school partners as there were still a high number of vulnerable and key worker children attending. This further developed our relationships with schools with everyone working under such intense pressure.

New projects continued to be delivered with the two biggest being the "Communities United" (community engagement) and "Training Ground" (youth employability) initiatives, both funded through the EFL Trust. The two projects demonstrated our ability to support communities through the Covid-19 pandemic, identifying issues Oldham faced as a borough and providing solutions. Alongside the two projects, smaller initiatives were also launched as a direct result of Covid. Food for Thought (now in its third phase) and Never Alone provided much needed support to families and elderly residents across Oldham.

The work of OACT was recognised during the Sky Bet League Two season as Oldham Athletic Football Club proudly displayed the Community Trust on the front of their playing kit for the final games of the season. This gesture really showcased the positive relationship between club and community trust and helped to raise awareness of the work being done locally at a national level.

Towards the end of the financial year we continued to shape our workforce as we focused on moving forward with Covid-19. We welcomed two new project managers with both a schools engagement and a community engagement manager role being formed to oversee the different elements of delivery. By having these project managers within the organisation we can further grow the impact within our local community, ensuring that we continually move forward.

As we moved into the summer we embarked on an important journey for the NCS (National Citizen Service) project which we were able to deliver in person for the very first time. Adaptations had to be made due to Covid-19 restrictions, however across the summer we engaged with 27 young people from across Oldham to give them a positive experience of meeting new people, taking on new challenges and raising awareness and funds for some worthy charitable causes in the process. Both our July and August cohorts started their NCS experience with a trip to Hollingworth Lake to take on some outdoor team-building and water activities.

As we rounded off our financial period football was able to welcome back fans to stadiums across the country, it meant for ourselves that our popular matchday activities could return and we could once again engage with Junior Oldham Athletic supporters. The return of fans provided us with an opportunity to utilise our recently renovated Junior Latics Lounge which provides junior supporters with their own specific area on a matchday and provides a unique experience alongside the traditional 90 minutes of football.

For the new financial year we entered into a partnership with Guinness Housing to support specific elements of our school based delivery. The partnership will enable OACT to further increase its capabilities to deliver tailored physical activity and education sessions for primary school children in the Royton and Shaw areas.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE PERIOD ENDED 31 AUGUST 2021 cont'd

Reserves Policy

The Trustees intend to hold sufficient reserves to ensure funds are available to continue the Charity's work in the community in the event of unforeseen fluctuations in the anticipated levels of income and expenditure.

Trustees' responsibilities in relation to the financial statements

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 the incoming resources and application of resources, including the net income or expenditure for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations. 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.

This report was approved by the board on 28 February 2022
and signed on its behalf by:

P Royales
Chair



OLDHAM ATHLETIC COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLDHAM ATHLETIC COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the period ended 31 August 2021, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records;
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Ducie BSc FCA
WRIGLEY PARTINGTON
Chartered Accountants
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Date:

11 April 2022

OLDHAM ATHLETIC COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 AUGUST 2021

	Notes	31.08.21	31.12.20
<u>INCOME</u>			
Incoming resources from:			
Charitable activities	2	256,921	291,503
Sundry income		15,170	62,262
Interest received		-	-
Total Incoming resources		<u>272,091</u>	<u>353,765</u>
<u>EXPENDITURE</u>			
Expenditure on:			
Raising funds	3	-	-
Charitable activities	3	231,033	278,807
Governance	3	5,327	4,218
Total resources expended	3	<u>236,360</u>	<u>283,025</u>
Net income/(expenditure) before other recognised gains and losses		35,731	70,740
Other recognised gains/(losses):		-	-
Reconciliation of funds:			
Total funds brought forward		142,579	71,839
Funds transferred in		-	-
Total funds carried forward		<u>142,579</u>	<u>142,579</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

OLDHAM ATHLETIC COMMUNITY TRUST

BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	31.08.21		31.12.20	
		£	£	£	£
Tangible Fixed Assets	7		<u>3,381</u>		<u>667</u>
			3,381		667
Current Assets					
Debtors	8	4,420		2,800	
Cash at Bank and in hand		<u>182,715</u>		<u>230,567</u>	
		<u>187,135</u>		<u>233,367</u>	
Current Liabilities					
Amounts falling due within one year	9	<u>12,206</u>		<u>91,455</u>	
Net Current Assets			<u>174,929</u>		<u>141,912</u>
			178,310		142,579
Net Assets			<u>178,310</u>		<u>142,579</u>
Funds					
Unrestricted Funds:					
General Fund	10		<u>178,310</u>		<u>142,579</u>

In approving these financial statements as directors of the company, we hereby confirm:

- For the period ended 31 August 2021, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- No notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 31st August 2021; and.
- That we acknowledge our responsibilities for:
 - ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - preparing 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 surplus or deficit 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 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on 28 February 2022 and signed on its behalf by

P Royales

Company number 6035165



OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are summarised below.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

These financial statements for the period ended 31 August 2021 comply with FRS102. The date of transition was 1 January 2015. The transition to FRS102 has resulted in a small number of changes in accounting policies to those used previously but none of the changes have resulted in any adjustments or amendments to retained funds.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

All of the charity's funds are unrestricted funds

Public benefit

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, there is certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and income relating to contracts is deferred where the services have only been partially performed at the year end. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of raising funds when this arises.

Charitable expenditure comprises those costs incurred in the delivery of activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the

Fixtures and equipment	33% straight line
------------------------	-------------------

Operating leases

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

Pensions

Employer contributions are paid into a personal pension scheme of an employee and are charged to the SOFA in the year in which they are paid.

Financial Instruments

The charity accounts for basic financial instruments at the undiscounted amount of the cash or other consideration expected to be received or paid.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2021 (continued)

2 GRANT AND DEVELOPMENT FUNDS RECEIVABLE

	31.08.21	31.12.20
	£	£
Grants:		
Football League Trust	87,690	99,737
Premier League Charity Foundation	61,433	88,333
The FA	8,460	-
Lottery and Sport England Funding	10,330	20,050
 Funds from activities in furtherance of the charity's main objects:		
Schools	71,335	65,100
Community Coaching incl holiday club, vets, skills centre, street jammers etc.	1,500	9,305
Match Day Club	448	522
Guinness Partnership	9,500	-
Action Together Food For Thought	3,569	-
Places for People	-	6,000
Sundry Income	2,656	2,456
	<u>256,921</u>	<u>291,503</u>
 Sundry Income:		
CJRS furlough claims	<u>15,170</u>	<u>62,262</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2021 (continued)

3 TOTAL RESOURCES EXPENDED

	Generating funds	Educational and sporting activities	Governance	Total 31.08.21 £	Total 31.12.20 £
<u>Costs directly allocated to activities</u>					
Staff costs including redundancies		182,447		182,447	245,019
Pension costs		2,735		2,735	3,530
Training, coaches and consultancy		1,536		1,536	1,282
Project running costs		21,204		21,204	-
Printing, postage and stationery		1,267		1,267	1,249
Telephone and internet		170		170	-
Motor, mileage and travel		185		185	1,068
Equipment and staff kit		5,287		5,287	6,539
Facility hire and project costs		4,020		4,020	4,461
Advertising and sponsorship		6,001		6,001	6,052
Awards and rewards		821		821	313
Accountancy and professional fees		-	4,554	4,554	4,218
Catering		1,235		1,235	1,068
Bank charges		167		167	179
Equipment lease		849		849	1,270
General expenses		1,252		1,252	4,994
Depreciation		1,857		1,857	1,756
	-	231,033	4,554	235,587	282,998
<u>Support costs allocated to activities</u>					
Rent and insurance			773	773	27
Printing, postage and stationery		-	-	-	-
Telephone and internet		-	-	-	-
Motor and mileage		-	-	-	-
Depreciation		-	-	-	-
	-	-	773	773	27
Total resources expended	-	231,033	5,327	236,360	283,025

The above costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis (e.g., number of employees or estimated usage).

Support costs have been apportioned using numbers of people per area of activity or on a basis which is considered consistent with the use of the resources.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2021 (continued)

4 Staff Costs

The staff costs of the charity were as follows:

	31.08.21 £	31.12.20 £
Wages	174,763	233,806
Social Security Costs	7,684	11,213
	<u>182,447</u>	<u>245,019</u>

The average number of employees during the period was 16 (2020:21).

There were no employees who earned in excess of £60,000 per annum.

No trustee received any remuneration during the period.

5 Independent Examiner

The independent examiner Wrigley Partington was paid £4,554 (2020:£4,218) during the period, of which £2,460 (2020:£2,430) related to the preparation and examination of the financial statements.

6 Taxation

As a charity, Oldham Athletic Community Trust is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

7 Tangible Fixed Assets

	Equipment Fixtures & Fittings	Total
Cost		
At 1 January 2021	26,145	26,145
Additions	4,573	4,573
Disposals	-	-
At 31 August 2021	<u>30,718</u>	<u>30,718</u>
Depreciation		
At 1 January 2021	25,480	25,480
Charge for Year	1,857	1,857
Disposals	-	-
At 31 August 2021	<u>27,337</u>	<u>27,337</u>
Net Book Value		
At 31 August 2021	<u>3,381</u>	<u>3,381</u>
At 1 January 2021	<u>665</u>	<u>665</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2021 (continued)

	31.08.21	31.12.20
8 Debtors		
Development and other funds receivable	4,420	2,800
	<u>4,420</u>	<u>2,800</u>
 9 Creditors: amounts falling due within one year		
Trade creditors	4,216	416
Other taxes and social security	4,557	3,571
Accruals	3,433	3,180
Deferred income	-	84,288
	<u>12,206</u>	<u>91,455</u>
 10 Analysis of charitable funds		
Unrestricted funds		
Balance brought forward	142,579	71,839
Surplus/(Deficit) for the year	<u>35,731</u>	<u>70,740</u>
	<u>178,310</u>	<u>142,579</u>

Accounts

OLDHAM ATHLETIC COMMUNITY TRUST

(a company limited by guarantee
and not having a share capital)

**REPORT FOR THE YEAR
ENDED 31 DECEMBER 2020**

Company Number: 6035165

Registered Charity Number: 1120894

WRIGLEY PARTINGTON

Chartered Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees/directors of Oldham Athletic Community Trust present their annual report for the year ended 31 December 2020. The directors of the charitable company (the charity) are its trustees for the purpose of charity law. Throughout this report they are collectively referred to as the 'trustees'.

Reference and Administrative Information

Charity number: 1120894

Company number: 6035165

Principal address and registered office: Boundary Park
Furtherwood Road
Oldham
OL1 2PA

Chair: Philip Royales

Trustees: Colin Bridgford (resigned 27th July 2020)
Graham Shuttleworth (resigned 15th May 2020)
Tracy Wood
Nell Consterdine (resigned 6th April 2021)
Helen Murphy
Daniel Inglis
Michelle Stansfield (resigned 23rd March 2020)
Alan Brierley (resigned 29th June 2020)
Natalie Atkinson (resigned 30th October 2020)
Tansy Jones (appointed 30th July 2020)
Jonathan Bellfield (appointed 30th July 2020)
Phillip Royales (appointed 5th October 2020)
Karl Evans (appointed 15th December 2020)

Independent Examiner: David Ducie
Wrigley Partington
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Bankers: HSBC
2 Market Street
Bury
Lancashire
BL9 0AN

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020 cont'd

Structure, Governance and Management

Governing document

Oldham Athletic Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association. It was incorporated on 21 December 2006. It is registered as a charity with the Charity Commission.

There is no share capital and the liability of the members is limited to £10 each on a winding up whilst membership continues and for one year after ceasing to be a member.

Membership of the company at 31 December 2020 was 8.

Appointment of trustees

The Trustees have been selected by identifying the key strategic partners for the Trust over the next five years and subsequently inviting a senior representative from each organisation to join the board. These members have been supplemented with representation from the football club whom the trust represents.

The Trust seeks to have representation from the following areas:

Police - Greater Manchester Police

Education - at all key stages.

Local Authority - Oldham Council

Members of the local community with the relevant skillsets to improve Oldham as a borough.

Formal process for induction and training on responsibilities and duties

Trustees are invited to become involved and provided with written information relating to the objects and background of the Trust. All current trustees are to be provided with a copy of the Trust's governing document which outlines the roles of a trustee although many already hold similar positions elsewhere.

How the Trust is managed

Our Governance has changed, an Independent Chair of the Board has brought experience, commitment and guidance to the Trust. Our relationship with the Club is extremely positive, it sees us now as an integral part of the Club and we are housed within the stadium working collaboratively with employees of the Football Club. We are now in a position that enables us to plan for the future and develop positive strategies that will allow the Trust to develop and grow organically without putting the Trust's future at risk.

The Trust is managed on a daily basis by the Head of Community supported by the Safeguarding & Operations Manager who report to the trustees on a quarterly basis.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020 *cont'd*

Risk Management

The main risk in terms of the activity of the organisation is that of safeguarding young people who form the majority of our target audience. In order that we can make the environments we work in as safe as possible the Trust have adopted the following policies:

- Every coach or employee who will have contact with young people **MUST** be suitably qualified, be enhanced DBS checked, hold an appropriate first aid qualification and have undertaken safeguarding children and young people training.
- For every session that we organise a risk assessment **MUST** be completed and any risks must be recorded and action taken to reduce or eliminate them.
- To underpin our aim to ensure the safety and well being of young people the Trust has a robust Child Protection policy which is reviewed annually.

Objectives and activities

The five main objectives of the charity are:

- to maintain Oldham Athletic Football Club at the heart of its community and to increase opportunities for young people and families to be involved with Oldham Athletic.
- to promote social responsibility and encourage positive relationships amongst communities through sport.
- to work with local communities to maximise the use of facilities and provide meaningful sports opportunities for young people to enhance their communities.
- to raise the aspirations of young people through football and education.
- to be a sustainable, well managed and forward thinking organisation.

We will achieve these by working towards our five steps to success:

- we will continue to ensure we have a "fit for purpose" and inclusive workforce that represents the demographics of the local community in Oldham.
- we will listen to our partners and the community in Oldham to develop offers and propositions that meet mutual objectives.
- we will develop our abilities to communicate and gain recognition of the work the Trust delivers.
- we will ensure that our Trust is financially sound, well managed, effectively governed and less reliant on grant funding.
- we will deliver to a high standard, all of the time, every time within our three "Core Values".

Achievements, performance and plans for the future

The Trustees are mindful of the guidance contained in the Charity Commission's general guidance on public benefit and this influences decisions when reviewing the charity's aims and objectives and planning future activities. In promoting health and well-being in the local community the Trustees believe that the trust's activities are for the public benefit.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020 *cont'd*

The past 12 months have been the hardest period as trustees of Oldham Athletic Community Trust, however we can look back at 2020 with immense pride. In what was an extremely difficult and testing year we are proud at how we, as an organisation, reacted to ensure that we continued to support those in the most need within our community.

Many of the initiatives that we launched as a direct result of Covid-19 were nowhere near our plans as we headed into 2020, however they proved to be our most impactful projects. Initiatives such as 'Food For Thought' provided assistance to hundreds of families; in our second phase collecting & distributing over 15,000 food items to various community groups and foodbanks across Oldham. Projects such as this display our ability to understand local need, engage with key partners and work with the flexibility required under such turbulent circumstances.

We would like to thank everyone connected to OACT for the continued support and hardwork – without our dedicated team of trustees & staff, in addition to our valued local partners, we would be unable to undertake the varied delivery that we did across 2020 and continue to do going forward.

We have deferred a total of £84,288 of income to the next accounting period. £58,933 is the Premier League funding received in December 2020 and £25,355 relates to invoices issued to schools in September 2020 which cover work that we will carry out in the period to June 2021

We also received £62,262 relating to furlough under the Coronavirus Job Retention Scheme.

OLDHAM ATHLETIC COMMUNITY TRUST

REPORT OF THE TRUSTEES/DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020 cont'd

Reserves Policy

The Trustees intend to hold sufficient reserves (working towards 6 months reserves) to ensure funds are available to continue the Charity's work in the community in the event of unforeseen fluctuations in the anticipated levels of income and expenditure.

Trustees' responsibilities in relation to the financial statements

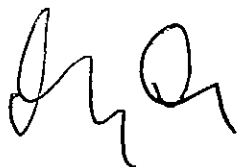
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure for the year. In preparing these financial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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations. 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.

This report was approved by the board on 11th August 2021
and signed on its behalf by:

Phil Royales
Chair



OLDHAM ATHLETIC COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLDHAM ATHLETIC COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

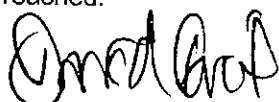
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records;
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Ducie BSc FCA
WRIGLEY PARTINGTON
Chartered Accountants
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Date: 8th September 2021

OLDHAM ATHLETIC COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	31.12.20	31.12.19
<u>INCOME</u>			
Incoming resources from:			
Charitable activities	2	291,503	299,592
Sundry income		62,262	-
Interest received		-	1
Total incoming resources		<u>353,765</u>	<u>299,593</u>
<u>EXPENDITURE</u>			
Expenditure on:			
Raising funds	3	-	-
Charitable activities	3	278,807	301,580
Governance	3	4,218	3,570
Total resources expended	3	<u>283,025</u>	<u>305,150</u>
Net income/(expenditure) before other recognised gains and losses		70,740	(5,557)
Other recognised gains/(losses):		-	-
Reconciliation of funds:			
Total funds brought forward		71,839	77,396
Funds transferred in		-	-
Total funds carried forward		<u>142,579</u>	<u>71,839</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

OLDHAM ATHLETIC COMMUNITY TRUST

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	31.12.20		31.12.19	
		£	£	£	£
Tangible Fixed Assets	7		<u>667</u>		<u>1,424</u>
			667		1,424
Current Assets					
Debtors	8	2,800		20,307	
Cash at Bank and in hand		<u>230,567</u>		<u>59,066</u>	
		<u>233,367</u>		<u>79,373</u>	
Current Liabilities					
Amounts falling due within one year	9	<u>91,455</u>		<u>8,958</u>	
Net Current Assets			<u>141,912</u>		<u>70,415</u>
			142,579		71,839
Net Assets			<u>142,579</u>		<u>71,839</u>
Funds					
Unrestricted Funds:					
General Fund	10		<u>142,579</u>		<u>71,839</u>

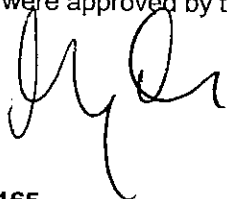
In approving these financial statements as directors of the company, we hereby confirm:

- a. For the year ended 31 December 2020, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- b. No notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2020; and.
- c. That we acknowledge our responsibilities for:
 - i. ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - ii. preparing 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 surplus or deficit 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 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on 11th August 2021 and signed on its behalf by

Phil Royales



Karl Evans



Company number 6035165

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are summarised below.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

These financial statements for the year ended 31 December 2020 comply with FRS102. The date of transition was 1 January 2015. The transition to FRS102 has resulted in a small number of changes in accounting policies to those used previously but none of the changes have resulted in any adjustments or amendments to retained funds.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

All of the charity's funds are unrestricted funds

Public benefit

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, there is certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and income relating to contracts is deferred where the services have only been partially performed at the year end. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of raising funds when this arises.

Charitable expenditure comprises those costs incurred in the delivery of activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the

Fixtures and equipment	33% straight line
------------------------	-------------------

Operating leases

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

Pensions

Employer contributions are paid into a personal pension scheme of an employee and are charged to the SOFA in the year in which they are paid.

Financial instruments

The charity accounts for basic financial instruments at the undiscounted amount of the cash or other consideration expected to be received or paid.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

2 GRANT AND DEVELOPMENT FUNDS RECEIVABLE

	2020	2019
	£	£
Grants:		
Football League Trust	99,737	67,811
Premier League Charity Foundation	88,333	92,500
The FA	-	2,425
Lottery and Sport England Funding	20,050	-
 Funds from activities in furtherance of the charity's main objects:		
Schools	65,100	76,340
Community Coaching incl holiday club, vets, skills centre, street jammers etc.	9,305	30,550
Match Day Club	522	5,174
JD Williams/N Brown Sponsorship	-	6,000
OMBC funded project	-	10,000
Places for People	6,000	6,532
Sundry Income	2,456	2,190
	<u>291,503</u>	<u>299,522</u>
 Sundry income:		
CJRS furlough claims	<u>62,262</u>	<u>-</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3 TOTAL RESOURCES EXPENDED

	Generating funds	Educational and sporting activities	Governance	Total 2020 £	Total 2019 £
	£	£	£		
<u>Costs directly allocated to activities</u>					
Staff costs including redundancies		245,019		245,019	236,453
Pension costs		3,530		3,530	3,323
Training, coaches and consultancy		1,282		1,282	1,479
Printing, postage and stationery		1,249		1,249	1,879
Telephone and internet		-		-	2,286
Motor, mileage and travel		1,068		1,068	11,263
Equipment and staff kit		6,539		6,539	12,995
Facility hire and project costs		4,461		4,461	15,853
Advertising and sponsorship		6,052		6,052	1,241
Awards and rewards		313		313	314
Accountancy and professional fees		-	4,218	4,218	3,570
Catering		1,068		1,068	5,689
Bank charges		179		179	36
Equipment lease		1,270		1,270	840
General expenses		4,994		4,994	5,562
Depreciation		1,756		1,756	2,331
	-	278,780	4,218	282,998	305,114
<u>Support costs allocated to activities</u>					
Rent and insurance		27	-	27	36
Printing, postage and stationery		-	-	-	-
Telephone and internet		-	-	-	-
Motor and mileage		-	-	-	-
Depreciation		-	-	-	-
	-	27	-	27	36
Total resources expended	-	278,807	4,218	283,025	305,150

The above costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis (e.g.. number of employees or estimated usage).

Support costs have been apportioned using numbers of people per area of activity or on a basis which is considered consistent with the use of the resources.

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4 Staff Costs

The staff costs of the charity were as follows:

	2020 £	2019 £
Wages	233,806	223,634
Social Security Costs	11,213	12,819
	<u>245,019</u>	<u>236,453</u>

There were no employees who earned in excess of £60,000 per annum.

No trustee received any remuneration during the year.

5 Independent Examiner

The independent examiner Wrigley Partington was paid £4,218 (2019:£3,570) during the year, of which £2,430 (2019:£2,520) related to the preparation and examination of the financial statements.

6 Taxation

As a charity, Oldham Athletic Community Trust is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

7 Tangible Fixed Assets

Cost	Equipment Fixtures & Fittings	Total
At 1 January 2020	25,147	25,147
Additions	999	999
Disposals	-	-
At 31 December 2020	<u>26,146</u>	<u>26,146</u>
Depreciation		
At 1 January 2020	23,723	23,723
Charge for Year	1,756	1,756
Disposals	-	-
At 31 December 2020	<u>25,479</u>	<u>25,479</u>
Net Book Value		
At 31 December 2020	<u>667</u>	<u>667</u>
At 31 December 2019	<u>1,424</u>	<u>1,424</u>

OLDHAM ATHLETIC COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

	2020	2019
8 Debtors		
Development and other funds receivable	2,800	20,307
	<u>2,800</u>	<u>20,307</u>
9 Creditors: amounts falling due within one year		
Trade creditors	416	-
Other taxes and social security	3,571	5,554
Accruals	3,180	3,404
Deferred income	84,288	-
	<u>91,455</u>	<u>8,958</u>
10 Analysis of charitable funds		
Unrestricted funds		
Balance brought forward	71,839	77,396
Surplus/(Deficit) for the year	70,740	(5,557)
	<u>142,579</u>	<u>71,839</u>