

**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

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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

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#### **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***

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#### **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*

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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

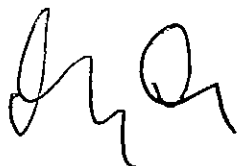
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure for the year. In preparing these financial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

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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').

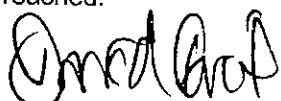
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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
<b><u>INCOME</u></b>			
<b>Incoming resources from:</b>			
Charitable activities	2	291,503	299,592
Sundry income		62,262	-
Interest received		-	1
<b>Total incoming resources</b>		<u>353,765</u>	<u>299,593</u>
<b><u>EXPENDITURE</u></b>			
<b>Expenditure on:</b>			
Raising funds	3	-	-
Charitable activities	3	278,807	301,580
Governance	3	4,218	3,570
<b>Total resources expended</b>	3	<u>283,025</u>	<u>305,150</u>
<b>Net income/(expenditure) before other recognised gains and losses</b>		70,740	(5,557)
<b>Other recognised gains/(losses):</b>		-	-
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		71,839	77,396
<b>Funds transferred in</b>		-	-
<b>Total funds carried forward</b>		<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	
		£	£	£	£
<b>Tangible Fixed Assets</b>	<b>7</b>		<u>667</u>		<u>1,424</u>
			667		1,424
<b>Current Assets</b>					
Debtors	<b>8</b>	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>	
<b>Current Liabilities</b>					
Amounts falling due within one year	<b>9</b>	<u>91,455</u>		<u>8,958</u>	
<b>Net Current Assets</b>			<u>141,912</u>		<u>70,415</u>
			142,579		71,839
<b>Net Assets</b>			<u>142,579</u>		<u>71,839</u>
<b>Funds</b>					
<b>Unrestricted Funds:</b>					
General Fund	<b>10</b>		<u>142,579</u>		<u>71,839</u>

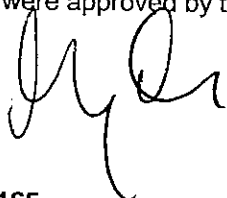
In approving these financial statements as directors of the company, we hereby confirm:

- 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

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#### 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
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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 DECEMBER 2020 (continued)**

**2 GRANT AND DEVELOPMENT FUNDS RECEIVABLE**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Grants:</b>		
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	-
 <b>Funds from activities in furtherance of the charity's main objects:</b>		
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>
 <b>Sundry income:</b>		
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 £
	£	£	£		
<b><u>Costs directly allocated to activities</u></b>					
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
<b><u>Support costs allocated to activities</u></b>					
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>
<b>Depreciation</b>		
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>
<b>Net Book Value</b>		
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
<b>8 Debtors</b>		
Development and other funds receivable	2,800	20,307
	<u>2,800</u>	<u>20,307</u>
<b>9 Creditors: amounts falling due within one year</b>		
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>
<b>10 Analysis of charitable funds</b>		
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>