

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

England & Wales · Charity number 1121850

Details

Status Registered

Legal form Charitable company

Company number [06394327](#)

Registered 2007-12-06

Register [View on the Charity Commission register](#)

Contact

Address Sandy Lane
Rochdale
OL11 5DR

Phone 01706643836

Email Ryan.bradley@rochdaleafc.co.uk

Website www.rochdaleafccommunity.org

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC GENERALLY AND, IN PARTICULAR, THE INHABITANTS OF ROCHDALE, GREATER MANCHESTER AND THEIR SURROUNDING AREAS:-1) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH ("FACILITIES" IN THIS CLAUSE 3 MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);2) TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND3) TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE TRUSTEES THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY.

Activities: To promote participation in healthy sport/recreation by providing activities involving football/sport capable of improving health and education to groups in the local community who have such need by reason of age, infirmity or disability, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their lifestyle.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ROCHDALE, GREATER MANCHESTER AND THEIR SURROUNDING AREAS
- Lancashire
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£189,713	£521,750	£165,918	12
2024-06-30	£919,031	£990,586	£158,317	18
2022-12-31	£555,587	£516,412	£229,872	20
2021-12-31	£470,370	£469,888	-	-
2020-12-31	£448,241	£421,745	-	-

Trustees

Name	Role	Appointed
CAROL HOPKINS	Chair	2017-11-20
Anthony John Pockney		2021-08-16
Diane Higgins		2022-12-16
Joanne Haworth-King		2021-08-27
Kevan James Hopwood		2025-02-28
Mark Bond		2017-11-20
Susan Margaret Ayres		2026-01-30
Toni Louise Carter		2026-01-30

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

England & Wales - Charity number 1121850

Accounts

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

(A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

Year Ended 30 June 2025

Charity No. 1121850

Company No. 06394327

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ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their report and the financial statements for the year ended 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the report and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Status

The organisation is a registered charity and limited company.

Charity registration number: 1121850

Company registration number: 06394327

Registered Office and Operation Address

Spotland Stadium, Wilbutts Lane, Rochdale, OL11 5DR

Trustees and Board of Directors

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

K. J. Hopwood (appt. 28/02/2025)

C. Hopkins

J. Haworth-King

A. Pockney

D Higgins

M. Bond

A. Ul-Haq

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is governed by its Memorandum and Articles of Association.

Constitution and Organisational Structure

The organisation is a charitable company limited by guarantee and operates under the direction of a minimum of three trustees.

Trustees are appointed on the basis of the professional and/or personal skills they are able to offer the work of the charity.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Memorandum of Association states that the charity's objects are: -

"for the benefit of the public generally and, in particular, the inhabitants of Rochdale, Greater Manchester and their surrounding areas: -

- to promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health.
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and
- to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity".

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE YEAR ENDED 30 JUNE 2025

The charity's principal activity is the deliverance of programmes in football, sport, health and education.

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the charity's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Page 7 gives a detailed breakdown of incoming resources and how these resources are expended.

The Rochdale AFC Community Trust is an official charity (registration number 1121850) set up by Rochdale Association Football Club to make a positive impact across the borough of Rochdale through community work and charitable projects.

We share the vision of making Rochdale one of the best places in the world to live, work and play – a place where ALL voices are heard.

We use the power of football and our prominent and privileged standing in the community to raise aspirations and transform lives.

The 2024/25 financial year has been one of continued progress and consolidation for Rochdale AFC Community Trust. The charity has successfully delivered a wide range of impactful programmes across the borough, positively engaging local people through football, education, and community outreach.

Over the year, the Trust secured £391,981 in restricted grant income, which enabled delivery of multiple core projects, including *Premier League Kicks*, *PL Primary Stars*, *Healthy Lifestyles*, *Mental Wellbeing*, *Alternative Provision*, and *Community Cohesion* initiatives. These programmes have continued to provide meaningful opportunities for children, young people, and adults to participate in physical activity, improve their wellbeing, and develop key life skills.

In addition to the funded projects reflected in the financial statements, the Trust has also achieved a number of significant strategic milestones which will underpin future growth and sustainability:

- Securing £1.3 million in external grant funding, held by Rochdale Borough Council, to deliver five new small-sided football facilities across the borough. These facilities will be developed and operated by the Trust in 2025/26, dramatically expanding opportunities for community participation in sport and supporting the charity's long-term infrastructure ambitions.
- Supporting the creation and successful launch of Dale Futures CIC, a new Community Interest Company established to develop and expand the Trust's Alternative Provision and post-16 education offer. External investment has already been secured to underpin its operations, creating a sustainable model for specialist education that supports young people at risk of exclusion or disengagement.
- Continued growth of partnership working with local schools, community organisations, and health providers to strengthen the Trust's reach and impact across the borough.
- Delivery of a full calendar of community engagement activities, holiday programmes, and inclusion initiatives, ensuring that the charity's mission – to use the power of football to raise aspirations and transform lives – continues to be fulfilled.

The Trust also operates the "Our Teams" programme, which provides opportunities for people of all ages and abilities to represent Rochdale AFC in competitive and recreational football. This includes Rochdale AFC Ladies, Walking Football, Hope Football, Ability Counts, and Military Veterans teams, collectively fielding numerous squads across local, regional, and national leagues. The programme now boasts over 350 registered players and more than 100 volunteers, reflecting the depth of community involvement. In accordance with good governance, each team's accounts are presented individually in line with their respective constitutions.

The Trustees are extremely proud of the positive difference made across the borough and the national recognition the Trust continues to receive for its innovative and inclusive approach.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2025

These accounts complete the period of the clubs 2022-2025 'Unbeatable at Home, Winning Away' strategy which has seen in excess of £2m raised and invested into our community programmes, generating a social value of over £35m (Social Value Impact Report, Collins McHugh 2025)

RESERVES POLICY

The charity's policy is to hold 3 months of sums in reserves in order to meet anticipated future expenditure.

SMALL COMPANY PROVISIONS

This report has been prepared having taken advantage of the Small Companies Exemption in the Companies Act 2006.

Approved by the Trustees and Board of Directors and signed on its behalf by:-



NAME: C. Hopkins
DIRECTOR

Date: 27/11/2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2025 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity 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 company'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

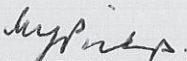
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Signed:


Michael J Pickup (FCA)
Institute of Chartered Accountants in England and Wales

PKW LLP Chartered Accountants
Cloth Hall,
150 Drake Street
Rochdale
OL16 1PX

Date:- 27.11.25

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

INCOMING RESOURCES

	<u>Year ended</u> <u>30/06/2025</u>			<u>18 month</u> <u>period ended</u> <u>30/06/2024</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
Voluntary Income	7,290	391,981	399,271	756,930
Incoming Resources from Charitable Activities	59,225	-	59,225	157,797
Fundraising Income	70,408	-	70,408	3,489
Investment Income	447	-	447	815
Total Incoming Resources	<u>137,370</u>	<u>391,981</u>	<u>529,351</u>	<u>919,031</u>

EXPENDED RESOURCES

Cost of Charitable Activities	124,030	391,353	515,383	978,877
Fundraising Costs	-	628	628	5,914
Governance Costs	5,739	-	5,739	5,795
Total Resources Expended	<u>129,769</u>	<u>391,981</u>	<u>521,750</u>	<u>990,586</u>
Net Movement in Funds	7,601	-	7,601	(71,555)
Total Funds Brought Forward	158,317	-	158,137	229,872
Total Funds Carried Forward	<u>165,918</u>	<u>-</u>	<u>165,918</u>	<u>158,137</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	<u>Year ended 30/06/2025</u>			<u>18 month period ended 30/06/2024</u>
INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
Voluntary Income: -				
Donations and Sponsorship	7,290	-	7,290	11,765
Grants	-	391,981	391,981	745,165
Total Incoming Resources	<u>7,290</u>	<u>391,981</u>	<u>399,271</u>	<u>756,930</u>
Incoming Resources from Charitable Activities				
Coaching & Community Activities	12,158	-	12,258	11,194
Soccer Schools	43,497	-	43,497	127,813
Hire of Facilities	3,570	-	3,570	18,790
	<u>59,225</u>	<u>-</u>	<u>59,225</u>	<u>157,797</u>
Fundraising Income	<u>70,408</u>	<u>-</u>	<u>70,408</u>	<u>3,489</u>
Investment Income: -				
Bank Deposit Interest	447	-	447	815
Total Income Resources	<u>137,370</u>	<u>391,981</u>	<u>529,351</u>	<u>919,031</u>
RESOURCES EXPENDED				
Costs of Charitable Activities:-				
Salaries	80,634	260,901	341,535	602,320
Pension Contributions	3,247	9,808	13,055	9,115
Activity costs				24,661
Hire of Facilities	12,326	37,232	49,558	42,198
Rochdale AFC	-	-	-	41,000
Motor and Travelling Expenses	4,908	14,826	19,734	43,302
Printing, Postage, Stationery and Marketing	1,611	4,867	6,479	28,097
Purchase of Sportswear and Equipment	8,359	24,620	32,979	43,644
Training and Courses incl. College Bursaries	-	-		3,613
Refreshments, Catering & Hospitality	2,899	8,758	11,657	16,630
Professional Fees	2,486	7,509	9,995	33,762
Sundry Expenses	2,301	6,949	9,250	18,834
Depreciation	3,452	10,428	13,880	12,154
IT and office equipment	1,806	5,455	7,261	22,223
Bad debt expense				36,437
Insurance				887
	<u>124,030</u>	<u>391,353</u>	<u>515,383</u>	<u>978,877</u>

CONTINUED

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
	<u>Year ended 30/06/2025</u>			<u>18 month period ended 30/06/2024</u>
Fundraising Costs:	<u> </u>	<u>628</u>	<u>628</u>	<u>5,914</u>
Governance Costs: -				
Bank Charges & Interest	323	-	33	233
Payroll Processing	3,678	-	3,678	3,822
Accountancy	1,287	-	1,287	1,289
Independent Examination Fee	451	-	451	451
	<u>5,739</u>	<u>-</u>	<u>5,739</u>	<u>5,795</u>
Total Resources Expended	<u>129,769</u>	<u>391,981</u>	<u>521,750</u>	<u>988,634</u>
Net Movement in Funds	<u>7,601</u>	<u>-</u>	<u>7,601</u>	<u>(71,555)</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

BALANCE SHEET AS AT 30 JUNE 2025

	<u>NOTES</u>	<u>2025</u>	<u>2024</u>
		£	£
FIXED ASSETS			
Tangible Assets	7	9,869	23,750
Investments	8	<u>25,000</u>	<u>25,000</u>
		34,869	48,750
CURRENT ASSETS			
Debtors	9	53,565	59,119
Cash at Bank and in Hand		159,076	59,205
Stock		<u>2,765</u>	<u>2,765</u>
		215,406	121,089
CREDITORS (Amounts falling due within one year)	10	<u>84,357</u>	<u>11,522</u>
NET CURRENT ASSETS		<u>131,049</u>	<u>109,567</u>
TOTAL NET ASSETS		<u>165,918</u>	<u>158,317</u>
FUNDS			
Unrestricted Fund	11	<u>165,918</u>	<u>158,317</u>
TOTAL CHARITY FUNDS		<u>165,918</u>	<u>158,317</u>

The notes on pages 11 and 15 form part of these accounts

For the period ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

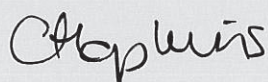
- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

These financial statements were approved and authorised for issue by the Trustees and Board of Directors on 27/11/25

Signed on behalf of the Board of Trustees

NAME: C. Hopkins
DIRECTOR



ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Company Status

The charity is a company limited by guarantee, registered in England and Wales. The members of the company are the trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The cost of raising and administering such funds are charged against the specific fund.

Investment Income

Investment income is allocated to the appropriate fund.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when

- the Charity becomes entitled to the income.
- it is more likely than not that the trustees will receive the income.
- the monetary value can be measured with sufficient reliability.

Grants and donations are only valued in the SOFA when the general income recognition criteria are met.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES (continued)

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of charitable activities are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with independent examination, accountancy, preparation of statutory accounts, and sundry administration costs.

Pension Premiums

Defined contribution scheme premiums are charged to the SOFA in the period in which they are paid.

Operating Leases

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

Tangible Fixed Assets

Fixed Assets are stated in the Balance Sheet at cost less depreciation. Depreciation on fixed assets is charged annually, on a straight-line basis at 33% per annum.

2. TAXATION

The charity was formed to raise funds and to invite and receive contributions by way of subscriptions and donations to promote youth football and educational facilities. Funds raised are utilised towards the cost of arranging and maintaining these objectives. The charity does not trade for profit. As stipulated in the charity's memorandum the assets remaining on the winding up or dissolution would not be distributed to members but given to another charitable institution with similar objectives, consequently, any operating surpluses are considered exempt from corporation tax. The charity enjoys charitable status and so is not liable to UK corporation tax on its interest received.

3. GRANT INCOME

Government grant income of £nil (2024: £nil) comprising Coronavirus Job Retention Scheme Grant monies was received during the year in respect of government support during the Coronavirus Pandemic.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

4 TOTAL RESOURCES EXPENDED

Total resources expended include:	<u>2025</u>	<u>2024</u>
		£
Independent Examination Fee	451	451

5 TRUSTEE'S RENUMERATION

The trustees received no emoluments during the year (2024: nil)

6 STAFF COSTS

Wages and salaries	276,702	532,602
Social Security costs	65,014	69,718
Pension Costs (defined contributions)	13,055	9,115
	<u>354,771</u>	<u>611,435</u>

The average number of employees were:

Charitable activities	10	16
Management and administration	2	2
	<u>12</u>	<u>18</u>

There were no employees earning £60,000 or over

7 FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
Cost		
As at 1 July 2024	49,830	49,830
Additions	-	-
As at 30 June 2025	<u>49,830</u>	<u>49,830</u>
Depreciation		
As at 1 July 2024	26,080	26,080
Charge for the Year	13,881	13,881
As at 30 June 2025	<u>39,961</u>	<u>39,961</u>
Net Book Value		
As at 30 June 2025	<u>9,869</u>	<u>9,869</u>
As at 30 June 2024	<u>23,750</u>	<u>23,750</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

8. INVESTMENTS

The investment comprises of 12,500 ordinary shares in Rochdale AFC, which were purchased in 2021. The shares are unlisted and have been valued at cost.

9 DEBTORS

	<u>2025</u>	<u>2024</u>
Trade Debtors	50,907	6,332
Accrued income and repayments	-	50,270
Prepayments	2,658	2,517
	<u>53,565</u>	<u>59,119</u>

10 CREDITORS (Amounts falling with one year)

Trade Creditors	3,841	-
Taxation and Social Security	10,800	4,825
Accrual and Deferred Income	69,716	6,697
	<u>84,357</u>	<u>11,522</u>

£67,757 income received during the year (2024: £nil) has been carried forward and is included in Accruals and Deferred income. The income was received to support activities that will be carried out in 2025.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

11. FUND RECONCILIATION

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
UNRESTRICTED FUNDS				
General Funds	158,317	137,370	(129,769)	165,918
RESTRICTED FUNDS				
Duke of Edinburgh	-	6,399	(6,399)	-
Premier League Kicks	-	39,038	(39,038)	-
Education and Employability	-	166,307	(166,307)	-
Health and Inclusion	-	64,099	(64,099)	-
Community Sport	-	65,110	(65,110)	-
Premier League Primary Stars	-	51,298	(51,298)	-
TOTAL FUNDS	<u>158,317</u>	<u>529,351</u>	<u>(521,750)</u>	<u>165,918</u>

12. RELATED PARTY TRANSACTIONS

There are no related party transactions expenses to Trustees during the period (2024: nil).

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

England & Wales - Charity number 1121850

Accounts

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

(A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

Period Ended 30 June 2024

Charity No. 1121850

Company No. 06394327

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ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE PERIOD ENDED 30 JUNE 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their report and the financial statements for the 18 month period ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the report and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Status

The organisation is a registered charity and limited company.

Charity registration number: 1121850

Company registration number: 06394327

Registered Office and Operation Address

Spotland Stadium, Wilbutts Lane, Rochdale, OL11 5DR

Trustees and Board of Directors

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

C. Duckworth
C Flett (app 1/9/23)
S. Gauge
C. Hopkins
J. Haworth-King
A. Pockney
D Higgins
M. Bond
A. Ul-Haq
S. Hill (resigned 1/9/23)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is governed by its Memorandum and Articles of Association.

Constitution and Organisational Structure

The organisation is a charitable company limited by guarantee and operates under the direction of a minimum of three trustees.

Trustees are appointed on the basis of the professional and/or personal skills they are able to offer the work of the charity.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Memorandum of Association states that the charity's objects are: -

"for the benefit of the public generally and, in particular, the inhabitants of Rochdale, Greater Manchester and their surrounding areas: -

- to promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health.
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and
- to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity".

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE PERIOD ENDED 30 JUNE 2024

The charity's principal activity is the deliverance of programmes in football, sport, health and education.

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the charity's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Page 7 gives a detailed breakdown of incoming resources and how these resources are expended.

The Rochdale AFC Community Trust is an official charity (registration number 1121850) set up by Rochdale Association Football Club to make a positive impact across the borough of Rochdale through community work and charitable projects.

We share the vision of making Rochdale one of the best places in the world to live, work and play— a place where ALL voices are heard.

We use the power of football and our prominent and privileged standing in the community to raise aspirations and transform lives.

The accounts presented here, with a reported £70k loss incurred during an extraordinary period within the Charity's history. Despite significant challenges and headwinds, the Community Trust has made significant impact in: Community Sport; Education and Employability including Alternative Provision; and Health and Inclusion.

The challenges faced during this Financial Accounting period have been considerable:

1. The trustees decided to apply to extend the accounting period from a 12-month period to an 18 months period for two main reasons.
 - a. Firstly, the activities of the charity are wide ranging but one key and growing area is the delivery of education provision, both at secondary age as well as post 16. These programmes have seen considerable growth and now represent the largest part of the charity's activities. Education works on an academic calendar basis and the January to December calendar year the trust was operating to made planning and accounting difficult.
 - b. Secondly, the charity is closely associated to Rochdale AFC and receives funding from bodies across the wider football business. As Rochdale AFC were relegated from the English Football League to the National League, these funding amounts changed and again a July-June accounting year aligns more to a football season than the calendar year approach currently undertaken.
2. The relegation to National League of Rochdale AFC after 117 years of continuous EFL membership had a deep impact on the charity. There were significant losses of revenue for the charity, as the club's on-field league position dictates from what funds it receives certain funders, including the English Football League Trust and Premier League Charitable Fund, where funding was reduced by £35,000 and £45,000 respectively within the period.
3. The charity also received a significant blow when a major partner in the delivery of the Training Ground Traineeship programme, Northern Training Alliance, went into liquidation owing the Community Trust £36,437 for services already delivered. This resulted in the non-payment of a 2022 sales invoice and a bad debt write off in this period.
4. Rochdale AFC also found itself in a precarious place, declaring firstly in November and then again in March that liquidation was imminent unless external investment was found. This led to a reduction of commissioned services against expectation, for instance in grant funding totalling £30k for disability sports provision and a health-related project. Staff turnover was also increased during this period, with many experienced and valued team members seeking more secure employment away from the charity over a short period. Although this led to the opportunity to reduce staffing costs without redundancies, it did affect income generation programmes and the appetite and ability for commissioning further work.

5. The final consideration in terms of the accounts presented is that the Charity traditionally benefits from a higher contribution to surplus in July-December, due to the timetable of delivery. This 18 month period therefore included two leaner January-June periods which is an unusual challenge.

Despite all these challenges, the Charity has successfully delivered a significant programme of work and generated a significant impact across the borough in terms of Social Return on Investment.

In summary, the movement from a surplus of £33,927 in FY 22/23 to the £71,555 loss presented here is explained by the loss of Premier League Charitable Fund income (£50,000) and EFL Trust core payment (£35,000) alongside the strategic decision to wind back Military Veterans income, alongside the bad debt associated with Northern Training Academy (£36,437) and the impact of relegation on commissionable and trading activities.

In response to reduced revenues, costs were managed downwards too, but there was a delay and although other funding was found from football sources including the National League Trust it was not to the level of previous years.

A separate Impact Report is available for the period 2022/23 and 2023/24 which shows that although the charity incurred a loss, it had an increased positive impact on the lives of its beneficiaries and has worked positively on its mission to 'make Rochdale a better place to live, work and play' in spite of a number of challenging external factors.

The trustees are confident that this was an exceptional year and that the charity will operate in a surplus/break even position in future years and that charity reserves are adequate to underwrite losses.

RESERVES POLICY

The charity's policy is to hold substantial sums in reserves in order to meet anticipated future expenditure.

SMALL COMPANY PROVISIONS

This report has been prepared having taken advantage of the Small Companies Exemption in the Companies Act 2006.

Approved by the Trustees and Board of Directors and signed on its behalf by:-

NAME
DIRECTOR

Chopleins
CAROL HOPKINS

Date: 11.12.2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST**

I report to the charity trustees on my examination of the accounts of the company for the period ended 30 June 2024 which are set out on pages 6 to 1511.

Responsibilities and basis of report

As the charity 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 company'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 (ICAEW), 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Signed:

Michael J Pickup (FCA)
Institute of Chartered Accountants in England and Wales

PKW LLP Chartered Accountants
Cloth Hall,
150 Drake Street
Rochdale
OL16 1PX

Date:-

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 30 JUNE 2024

INCOMING RESOURCES

	<u>18 month period ended</u> <u>30/06/2024</u>			<u>Year ended</u> <u>31/12/2022</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
Voluntary Income	11,765	745,165	756,930	514,300
Incoming Resources from Charitable Activities	157,797	-	157,797	39,277
Fundraising Income	3,489	-	3,489	1,906
Investment Income	815	-	815	104
Total Incoming Resources	<u>173,866</u>	<u>745,165</u>	<u>919,031</u>	<u>555,587</u>

EXPENDED RESOURCES

Cost of Charitable Activities	233,712	745,165	978,877	516,412
Fundraising Costs	5,914	-	5,914	1,476
Governance Costs	5,795	-	5,795	3,772
Total Resources Expended	<u>245,421</u>	<u>745,165</u>	<u>990,586</u>	<u>521,660</u>
Net Movement in Funds	(71,555)	-	(71,555)	33,927
Total Funds Brought Forward	229,872	-	229,872	195,945
Total Funds Carried Forward	<u>158,317</u>	<u>-</u>	<u>158,317</u>	<u>229,872</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 JUNE 2024

	<u>18 month period ended</u>		<u>Year ended</u>	
	<u>30/06/2024</u>		<u>31/12/2022</u>	
INCOMING RESOURCES	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	£
Voluntary Income: -				
Donations and Sponsorship	11,765	-	11,765	6,858
Grants	-	745,165	745,165	507,442
Total Incoming Resources	<u>11,765</u>	<u>745,165</u>	<u>756,930</u>	<u>514,300</u>
Incoming Resources from Charitable Activities				
Coaching & Community Activities	11,194	-	11,194	9,875
Soccer Schools	127,813	-	127,813	21,448
Hire of Facilities	18,790	-	18,790	7,954
	<u>157,797</u>	<u>-</u>	<u>157,797</u>	<u>39,277</u>
Fundraising Income	<u>3,489</u>	<u>-</u>	<u>3,489</u>	<u>1,906</u>
Investment Income: -				
Bank Deposit Interest	815	-	815	104
Total Income Resources	<u>173,866</u>	<u>745,165</u>	<u>919,031</u>	<u>555,587</u>
RESOURCES EXPENDED				
Costs of Charitable Activities:-				
Salaries	143,337.85	458,982.44	602,320	368,867
Pension Contributions	2,187.53	6,927.18	9,115	6,027
Activity costs	5,918.55	18,742.07	24,661	-
Hire of Facilities	10,127.64	32,070.85	42,198	32,010
Rochdale AFC	9,840.00	31,160.00	41,000	22,740
Motor and Travelling Expenses	10,392.39	32,909.23	43,302	12,927
Printing, Postage, Stationery and Marketing	6,743.25	21,353.64	28,097	10,681
Purchase of Sportswear and Equipment	10,474.53	33,169.36	43,644	15,049
Training and Courses incl. College Bursaries	867.07	2,745.71	3,613	1,898
Refreshments, Catering & Hospitality	3,991.25	12,638.95	16,630	6,988
Insurance	213.02	674.57	887	-
Professional Fees	8,103.02	25,659.57	33,762	24,132
Sundry Expenses	4,520.04	14,313.48	18,834	1,058
Depreciation	2,916.87	9,236.77	12,154	4,484
IT and office equipment	5,333.42	16,889.16	22,223	8,734
Bad debt expense	8,744.85	27,692.03	36,437	-
	<u>233,712</u>	<u>745,165.00</u>	<u>978,877</u>	<u>516,412</u>

CONTINUED

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2024

Fundraising Costs:	5,914	-	5,914	1,476
Governance Costs: -				
Bank Charges & Interest	233	-	233	220
Payroll Processing	3,822	-	3,822	1,932
Accountancy	1,289	-	1,289	1,210
Independent Examination Fee	451	-	451	410
	<u>5,795</u>	<u>-</u>	<u>5,795</u>	<u>3,772</u>
Total Resources Expended	<u>245,421</u>	<u>745,165</u>	<u>990,586</u>	<u>521,660</u>
Net Movement in Funds	<u>(71,555)</u>	<u>-</u>	<u>(71,555)</u>	<u>33,927</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

BALANCE SHEET AS AT 30 JUNE 2024

	<u>NOTES</u>	<u>2024</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		23,750		30,718
Investments	8		25,000		25,000
			<u>48,750</u>		<u>55,718</u>
CURRENT ASSETS					
Debtors	9	59,119		102,067	
Cash at Bank and in Hand		59,205		134,289	
Stock		<u>2,765</u>		<u>2,765</u>	
		121,089		239,121	
CREDITORS (Amounts falling due within one year)	10		<u>11,522</u>		<u>64,967</u>
NET CURRENT ASSETS			<u>109,567</u>		<u>174,154</u>
TOTAL NET ASSETS			<u>158,317</u>		<u>229,872</u>
FUNDS					
Unrestricted Fund	11		<u>158,317</u>		<u>229,872</u>
TOTAL CHARITY FUNDS			<u>158,317</u>		<u>229,872</u>

The notes on pages 11 and 15 form part of these accounts

For the period ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

These financial statements were approved and authorised for issue by the Trustees and Board of Directors on

Signed on behalf of the Board of Trustees

NAME
DIRECTOR

Chaplins
CAROL HOPKINS
11.12.2024

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Company Status

The charity is a company limited by guarantee, registered in England and Wales. The members of the company are the trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The cost of raising and administering such funds are charged against the specific fund.

Investment Income

Investment income is allocated to the appropriate fund.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when

- the Charity becomes entitled to the income.
- it is more likely than not that the trustees will receive the income.
- the monetary value can be measured with sufficient reliability.

Grants and donations are only valued in the SOFA when the general income recognition criteria are met.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2024

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of charitable activities are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with independent examination, accountancy, preparation of statutory accounts, and sundry administration costs.

Pension Premiums

Defined contribution scheme premiums are charged to the SOFA in the period in which they are paid.

Operating Leases

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

Tangible Fixed Assets

Fixed Assets are stated in the Balance Sheet at cost less depreciation. Depreciation on fixed assets is charged annually, on a straight-line basis at 33% per annum.

2. TAXATION

The charity was formed to raise funds and to invite and receive contributions by way of subscriptions and donations to promote youth football and educational facilities. Funds raised are utilised towards the cost of arranging and maintaining these objectives. The charity does not trade for profit. As stipulated in the charity's memorandum the assets remaining on the winding up or dissolution would not be distributed to members but given to another charitable institution with similar objectives, consequently, any operating surpluses are considered exempt from corporation tax. The charity enjoys charitable status and so is not liable to UK corporation tax on its interest received.

3. GRANT INCOME

Government grant income of £nil (2022: £nil) comprising Coronavirus Job Retention Scheme Grant monies was received during the year in respect of government support during the Coronavirus Pandemic.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2024

4 TOTAL RESOURCES EXPENDED

Total resources expended include:	<u>2024</u>	<u>2022</u>
		£
Independent Examination Fee	451	410

5 TRUSTEE'S RENUMERATION

The trustees received no emoluments during the year (2022: nil)

6 STAFF COSTS

Wages and salaries	532,602	346,865
Social Security costs	69,718	22,002
Pension Costs (defined contributions)	9,115	6,026
	611,435	374,893

The average number of employees were:

Charitable activities	16	15
Management and administration	2	2
	18	17

There were no employees earning £60,000 or over

7 FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
Cost		
As at 1 January 2023	44,645	44,645
Additions	5,185	5,185
As at 30 June 2024	49,830	49,830
Depreciation		
As at 1 January 2023	13,927	13,927
Charge for the Year	12,154	13,882
As at 30 June 2024	26,080	27,809
Net Book Value		
As at 30 June 2024	23,750	22,021
As at 31 December 2022	30,718	30,718

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2024

8. INVESTMENTS

The investment comprises of 12,500 ordinary shares in Rochdale AFC, which were purchased in 2021. The shares are unlisted and have been valued at cost.

9 <u>DEBTORS</u>	<u>2023</u>	<u>2022</u>
Trade Debtors	6,332	102,067
Accrued income and repayments	50,270	-
Prepayments	2,517	-
	<u>59,119</u>	<u>102,067</u>
10 <u>CREDITORS (Amounts falling with one year)</u>		
Trade Creditors	-	2,624
Taxation and Social Security	4,825	29,523
Accrual and Deferred Income	6,697	32,820
	<u>11,522</u>	<u>64,967</u>

£nil income received during the year (2022: £31,750) has been carried forward and is included in Accruals and Deferred income. The income was received to support activities that will be carried out in 2023 and 2024.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2024

11. FUND RECONCILIATION

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
UNRESTRICTED FUNDS				
General Funds	229,872	173,865	245,421	158,317
RESTRICTED FUNDS				
Ability Counts	-	2,418.60	(2,418.60)	-
Action Together	-	9,345.48	(9,345.48)	-
Education	-	6,840.00	(6,840.00)	-
Engaging Rochdale Project	-	1,025.00	(1,025.00)	-
FIT grads	-	8,366.70	(8,366.70)	-
FL Community	-	46,816.60	(46,816.60)	-
Food Pantry	-	514.63	(514.63)	-
Healthy Weight Management	-	11,292.00	(11,292.00)	-
Independent Age	-	20,000.00	(20,000.00)	-
Ladies Football	-	6,076.00	(6,076.00)	-
League Football Education	-	257,253.72	(257,253.72)	-
National League	-	12,500.00	(12,500.00)	-
National Lottery	-	9,407.00	(9,407.00)	-
NTA Graduates	-	38,936.88	(38,936.88)	-
Premier League	-	81,277.00	(81,277.00)	-
Premier League fan clubs	-	5,000.00	(5,000.00)	-
Rochdale Council - Economic Affairs Get Active	-	5,327.00	(5,327.00)	-
Rochdale Council – Community welfare advice	-	7,500.00	(7,500.00)	-
Schools	-	82,230.39	(82,230.39)	-
The MSE Charity	-	6,930.00	(6,930.00)	-
Together with Refuge	-	5,250.00	(5,250.00)	-
Triangle Trust	-	45,000.00	(45,000.00)	-
Veterans Found	-	11,750.00	(11,750.00)	-
Walking Football	-	960.00	(960.00)	-
Wildcats	-	3,148.00	(3,148.00)	-
Your Trust	-	10,000.00	(10,000.00)	-
Premier League Stars	-	50,000.00	(50,000.00)	-
TOTAL FUNDS	229,872	919,030	990,585	158,317

12. RELATED PARTY TRANSACTIONS

There are no related party transactions expenses to Trustees during the period (2022: nil).

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

England & Wales - Charity number 1121850

Accounts

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

(A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

Year Ended 31 December 2022

Charity No. 1121850

Company No. 06394327



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Income and Expenditure Account	7
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ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their report and the financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the report and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Status

The organisation is a registered charity and limited company.

Charity registration number: 1121850

Company registration number: 06394327

Registered Office and Operation Address

Spotland Stadium, Wilbutts Lane, Rochdale, OL11 5DR

Trustees and Board of Directors

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

M. Bond

C. Duckworth

S. Gauge

S. Hill

C. Hopkins

J. Howorth-King

A. Pockney

D Higgins (appointed 16/12/2022)

A Ul Haq (appointed 04/04/2022)

S Griffiths (resigned 30/11/2022)

M Zarafat (resigned 16/12/2022)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is governed by its Memorandum and Articles of Association.

Constitution and Organisational Structure

The organisation is a charitable company limited by guarantee and operates under the direction of a minimum of three trustees.

Trustees are appointed on the basis of the professional and/or personal skills they are able to offer the work of the charity.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Memorandum of Association states that the charity's objects are: -

"for the benefit of the public generally and, in particular, the inhabitants of Rochdale, Greater Manchester and their surrounding areas: -

- to promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health.
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and
- to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity".

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2022

The charity's principal activity is the deliverance of programmes in football, sport, health and education.

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the charity's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Page 7 gives a detailed breakdown of incoming resources and how these resources are expended.

RESERVES POLICY

The charity's policy is to hold 6 months of sums in reserves in order to meet anticipated future expenditure.

SMALL COMPANY PROVISIONS

This report has been prepared having taken advantage of the Small Companies Exemption in the Companies Act 2006.

Approved by the Trustees and Board of Directors and signed on its behalf by:-

Chapkins

DIRECTOR

Date: 15.8.2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity 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 company'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 (ICAEW), 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Signed:


Michael J Pickup (FCA)
Institute of Chartered Accountants in England and Wales

PKW LLP
Chartered Accountants
Cloth Hall,
150 Drake Street
Rochdale
OL16 1PX

Date:- 15.08.2023

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 DECEMBER 2022

INCOMING RESOURCES

	<u>2022</u>		<u>2021</u>	
	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	£
Voluntary Income	300,036	214,264	514,300	419,993
Incoming Resources from Charitable Activities	39,277	-	39,277	44,385
Fundraising Income	1,906	-	1,906	5,979
Investment Income	104	-	104	13
Total Incoming Resources	<u>341,323</u>	<u>214,264</u>	<u>555,587</u>	<u>470,370</u>

RESOURCES EXPENDED

Cost of Charitable Activities	302,148	214,264	516,412	460,171
Fundraising Costs	1,476	-	1,476	4,971
Governance Costs	3,772	-	3,772	4,746
Total Resources Expended	<u>307,396</u>	<u>214,264</u>	<u>521,660</u>	<u>469,888</u>
Net Movement in Funds	33,927	-	33,927	482
Total Funds Brought Forward	195,945	-	195,945	195,463
Total Funds Carried Forward	<u>229,872</u>	<u>-</u>	<u>229,872</u>	<u>195,945</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING 31 DECEMBER 2022

INCOMING RESOURCES	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
Voluntary Income: -				
Donations and Sponsorship	6,858	-	6,858	13,665
Grants	293,178	214,264	507,442	406,328
Total Incoming Resources	300,036	214,264	514,300	419,993
Incoming Resources from Charitable Activities				
Coaching & Community Activities	9,875	-	9,875	28,095
Soccer Schools	21,448	-	21,448	9,274
Hire of Facilities	7,954	-	7,954	7,016
	39,277	-	39,277	44,385
Fundraising Income	1,906	-	1,906	5,979
Investment Income: -				
Bank Deposit Interest	104	-	104	13
Total Income Resources	341,323	214,264	555,587	470,370
RESOURCES EXPENDED				
Costs of Charitable Activities:-				
Salaries	208,651	160,216	368,867	266,654
Pension Contributions	3,616	2,411	6,027	3,930
Registration/Affiliation Fees	-	-	-	110
Prize, Gifts and Trophies	817	-	817	-
Referees	-	-	-	170
Hire of Facilities	11,010	21,000	32,010	6,737
Rochdale AFC (Donations for Hire of Facilities)	22,740	-	22,740	12,000
Motor and Travelling Expenses	9,173	3,754	12,927	20,182
Telephone	-	-	-	1,106
Printing, Postage, Stationary & Advertising	2,222	8,459	10,681	14,053
Purchase of Sportswear and Equipment	6,549	8,500	15,049	16,573
Training and Courses inc. College Bursaries	-	1,898	1,898	43,221
Refreshments, Catering & Hospitality	6,739	249	6,988	12,694
Equipment Rental	6,484	-	6,484	4,569
Insurance	-	-	-	1,761
Professional Fees	17,327	6,805	24,132	40,160
IT costs	2,250	-	2,250	-
Sundry Expenses	86	972	1,058	2,690
Depreciation	4,484	-	4,484	1,259
	302,148	214,264	516,412	460,171

CONTINUED

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDING 31 DECEMBER 2022

Fundraising Costs:	<u>1,476</u>	<u>-</u>	<u>1,476</u>	<u>4,971</u>
Governance Costs: -				
Bank Charges & Interest	220	-	220	359
Payroll Processing	1,932	-	1,932	2,767
Accountancy	1,210	-	1,210	1,210
Independent Examination Fee	410	-	410	410
	<u>3,772</u>	<u>-</u>	<u>3,772</u>	<u>4,746</u>
Total Resources Expended	<u>307,396</u>	<u>214,264</u>	<u>521,660</u>	<u>469,888</u>
Net Movement in Funds	<u>33,927</u>	<u>-</u>	<u>33,927</u>	<u>482</u>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>NOTES</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS	7				
Tangible Assets	8		30,718		11,690
Investments			<u>25,000</u>		<u>25,000</u>
			55,718		36,690
CURRENT ASSETS					
Debtors	9	102,067		35,806	
Cash at Bank and in Hand		134,289		158,286	
Stock		<u>2,765</u>		<u>-</u>	
		239,121		194,092	
CREDITORS (Amounts falling due within one year)	10	<u>64,967</u>		<u>34,837</u>	
NET CURRENT ASSETS			<u>174,154</u>		<u>159,255</u>
TOTAL NET ASSETS			<u>229,872</u>		<u>195,945</u>
FUNDS					
Unrestricted Fund	11		<u>229,872</u>		<u>195,945</u>
TOTAL CHARITY FUNDS			<u>229,872</u>		<u>195,945</u>

The notes on pages 9 and 13 form part of these accounts

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

These financial statements were approved and authorised for issue by the Trustees and Board of Directors on 15.8.2023

Signed on behalf of the Board of Trustees

Chapleins
DIRECTOR

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Company Status

The charity is a company limited by guarantee, registered in England and Wales. The members of the company are the trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The cost of raising and administering such funds are charged against the specific fund.

Investment Income

Investment income is allocated to the appropriate fund.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when

- the Charity becomes entitled to the income.
- it is more likely than not that the trustees will receive the income.
- the monetary value can be measured with sufficient reliability.

Grants and donations are only valued in the SOFA when the general income recognition criteria are met.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of charitable activities are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with independent examination, accountancy, preparation of statutory accounts, and sundry administration costs.

Pension Premiums

Defined contribution scheme premiums are charged to the SOFA in the period in which they are paid.

Operating Leases

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

Tangible Fixed Assets

Fixed Assets are stated in the Balance Sheet at cost less depreciation. Depreciation on fixed assets is charged annually, on a straight-line basis at 33% per annum.

2. TAXATION

The charity was formed to raise funds and to invite and receive contributions by way of subscriptions and donations to promote youth football and educational facilities. Funds raised are utilised towards the cost of arranging and maintaining these objectives. The charity does not trade for profit. As stipulated in the charity's memorandum the assets remaining on the winding up or dissolution would not be distributed to members but given to another charitable institution with similar objectives, consequently, any operating surpluses are considered exempt from corporation tax. The charity enjoys charitable status and so is not liable to UK corporation tax on its interest received.

3. GRANT INCOME

Government grant income of £nil (2021: £9,175) comprising Coronavirus Job Retention Scheme Grant monies was received during the year in respect of government support during the Coronavirus Pandemic.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

4 TOTAL RESOURCES EXPENDED

Total resources expended include:	<u>2022</u>	<u>2021</u>
	£	£
Independent Examination Fee	410	410

5 TRUSTEE'S RENUMERATION

The trustees received no emoluments during the year (2021: nil).

6 STAFF COSTS

Wages and salaries	346,865	249,204
Social Security costs	22,002	17,450
Pension Costs (defined contributions)	6,026	3,930
	374,893	270,584

The average number of employees were:

Charitable activities	15	8
Management and administration	2	2
	17	10

There were no employees earning £60,000 or over

7 FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
Cost		
As at 1 January 2022	21,133	21,133
Additions	23,512	23,512
	44,645	44,645
Depreciation		
As at 1 January 2022	9,443	9,443
Charge for the Year	4,484	4,484
	13,927	13,927
Net Book Value		
As at 31 December 2022	30,718	30,718
As at 31 December 2021	11,690	11,690

8. INVESTMENTS

The investment comprises of 12,500 ordinary shares in Rochdale AFC, which were purchased in 2021. The shares are unlisted and have been valued at cost.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

9	<u>DEBTORS</u>	<u>2022</u>	<u>2021</u>
		£	£
	Trade Debtors	102,067	35,806
10	<u>CREDITORS (Amounts falling with one year)</u>		
	Trade Creditors	2,624	12,093
	Taxation and Social Security	29,523	4,292
	Accrual and Deferred Income	32,820	18,452
		64,967	34,837

£31,750 of income received during the year (2021: £15,200) has been carried forward and is included in Accruals and Deferred income. The income was received to support activities that will be carried out in 2023.

11. FUND RECONCILIATION

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS				
General Funds	195,945	341,323	307,396	229,872
RESTRICTED FUNDS				
Football Foundation	-	25,000	(25,000)	-
Debt Stop – Action Together	-	15,000	(15,000)	-
HAF Summer	-	12,500	(12,500)	-
Public Health - Rochdale	-	9,950	(9,950)	-
Queens Platinum Jubilee	-	9,600	(9,600)	-
EFL Trust	-	8,000	(8,000)	-
Safer Communications RBC	-	7,986	(7,986)	-
LCO Workstream	-	6,000	(6,000)	-
UK Youth - Futureproof	-	6,000	(6,000)	-
Action Together PA RRR	-	4,980	(4,980)	-
Crook Hill Windfarm Fund	-	3,800	(3,800)	-
Township Fund	-	3,500	(3,500)	-
Get Fishing Fund	-	1,750	(1,750)	-
Middleton Holiday at Home	-	1,500	(1,500)	-
Community Shield Distribution	-	1,000	(1,000)	-
Squad Goals	-	900	(9,00)	-
Wildcats	-	2,700	(2,700)	-
Premier League Stars	-	49,098	(49,098)	-
Premier League Kicks	-	45,000	(45,000)	-
TOTAL FUNDS	195,945	555,587	(521,660)	229,872

12. RELATED PARTY TRANSACTIONS

There are no related party transactions expenses to Trustees during the period (2021: nil).

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

England & Wales - Charity number 1121850

Accounts

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

(A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

Year Ended 31 December 2021

Charity No. 1121850

Company No. 06394327

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Income and Expenditure Account	7
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ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their report and the financial statements for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the report and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Status

The organisation is a registered charity and limited company.

Charity registration number: 1121850

Company registration number: 06394327

Registered Office and Operation Address

Spotland Stadium, Wilbutts Lane, Rochdale, OL11 5DR

Trustees and Board of Directors

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

M. Bond
D. Bottomley (resigned 1 July 2021)
C. Duckworth
M. Farrar (resigned 20 December 2021)
S. Gauge (appointed 27 August 2021)
S. Griffiths
S. Hill
C. Hopkins
J. Howorth-King (appointed 27 August 2021)
A. Pockney (appointed 27 August 2021)
M. Zarafat

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is governed by its Memorandum and Articles of Association.

Constitution and Organisational Structure

The organisation is a charitable company limited by guarantee, and operates under the direction of a minimum of three trustees.

Trustees are appointed on the basis of the professional and/or personal skills they are able to offer the work of the charity.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The Memorandum of Association states that the charity's objects are:-

"for the benefit of the public generally and, in particular, the inhabitants of Rochdale, Greater Manchester and their surrounding areas:-

- to promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health;
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

REPORT OF THE TRUSTEES AND BOARD OF DIRECTORS

FOR THE YEAR ENDED 31 DECEMBER 2021

- to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity”.

The charity’s principal activity is the deliverance of programmes in football, sport, health and education.

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner’s general guidance on public benefit when reviewing the charity’s aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Page 7 gives a detailed breakdown of incoming resources and how these resources are expended.

RESERVES POLICY

The charity’s policy is to hold substantial sums in reserves in order to meet anticipated future expenditure.

SMALL COMPANY PROVISIONS

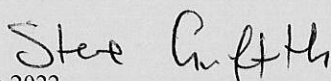
This report has been prepared having taken advantage of the Small Companies Exemption in the Companies Act 2006.

Approved by the Trustees and Board of Directors and signed on its behalf by:-

S. GRIFFITHS

DIRECTOR

Date: 18 March 2022



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity 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 company'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

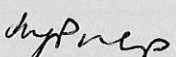
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Signed:


Michael J Pickup (FCA)
Institute of Chartered Accountants in England and Wales

PKW LLP
Chartered Accountants
Cloth Hall,
150 Drake Street
Rochdale
OL16 1PX

Date:- 18 March 2022

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 DECEMBER 2021

	<u>2021</u>			<u>2020</u>
	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	£
INCOMING RESOURCES				
Voluntary Income	64033	355960	419993	423365
Incoming Resources from Charitable Activities	44385	–	44385	24829
Fundraising Income	5979	–	5979	–
Investment Income	13	–	13	47
	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	114410	355960	470370	448241
	<hr/>	<hr/>	<hr/>	<hr/>
RESOURCES EXPENDED				
Costs of Charitable Activities	104211	355960	460171	417636
Fundraising Costs	4971	–	4971	–
Governance Costs	4746	–	4746	4109
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	113928	355960	469888	421745
	<hr/>	<hr/>	<hr/>	<hr/>
Net Movement in Funds	482	–	482	26496
Total Funds Brought Forward	195463	–	195463	168967
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds Carried Forward	195945	–	195945	195463
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING 31 DECEMBER 2021

	<u>2021</u>		<u>2020</u>	
	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
INCOMING RESOURCES				
Voluntary Income:-				
Donations & Sponsorship	5858	7807	13665	3156
Grants	58175	348153	406328	420209
	<u>64033</u>	<u>355960</u>	<u>419993</u>	<u>423365</u>
Incoming Resources from Charitable Activities:				
Coaching & Community Activities	28095	–	28095	12725
Soccer Schools	9274	–	9274	6826
Hire of Facilities	7016	–	7016	5278
	<u>44385</u>	<u>–</u>	<u>44385</u>	<u>24829</u>
Fundraising Income:				
	<u>5979</u>	<u>–</u>	<u>5979</u>	<u>–</u>
Investment Income:-				
Bank Deposit Interest	13	–	13	47
Total Incoming Resources	<u>114410</u>	<u>355960</u>	<u>470370</u>	<u>448241</u>
RESOURCES EXPENDED				
Costs of Charitable Activities:-				
Salaries	26666	239988	266654	193057
Pension Contributions	393	3537	3930	6701
Registration/Affiliation Fees	110	–	110	480
Referees	170	–	170	65
Prizes and Gifts	–	–	–	422
Hire of Facilities	–	6737	6737	4098
Rates	–	–	–	639
Rochdale AFC (Donation for Hire of Facilities)	12000	–	12000	12000
Rochdale AFC	–	–	–	30983
Motor and Travelling Expenses	13946	6236	20182	13789
Telephone	1106	–	1106	1276
Printing, Postage, Stationery and Advertising	–	14053	14053	4474
Purchase of Sportswear and Equipment	–	16573	16573	2672
Kick Pitch Refurbishment	–	–	–	117689
Repairs and Renewals	12302	–	12302	401
Training and Courses incl. College Bursaries	–	43221	43221	6249
Refreshments, Catering & Hospitality	–	12694	12694	523
Equipment Rental	4569	–	4569	–
Insurance	1761	–	1761	868
Professional Fees	28853	11307	40160	19547
Sundry Expenses	1076	1614	2690	1703
Depreciation	1259	–	1259	–
	<u>104211</u>	<u>355960</u>	<u>460171</u>	<u>417636</u>

CONTINUED

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST
INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2021

Fundraising Costs:	4971	–	4971	–
	<hr/>		<hr/>	<hr/>
Governance Costs:-				
Bank Charges and Interest	359	–	359	276
Payroll Processing	2767	–	2767	2165
Accountancy	1210	–	1210	1258
Independent Examination Fee	410	–	410	410
	<hr/>		<hr/>	<hr/>
	4746	–	4746	4109
	<hr/>		<hr/>	<hr/>
Total Resources Expended	113928	355960	469888	421745
	<hr/>		<hr/>	<hr/>
Net Movement in Funds	482	–	482	26496
	<hr/>		<hr/>	<hr/>

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>NOTES</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		11690		-
Investments	8		25000		-
			<hr/>		<hr/>
			36690		-
CURRENT ASSETS					
Debtors	9	35806		-	
Cash at Bank and in Hand		158286		246704	
			<hr/>	<hr/>	
		194092		246704	
CREDITORS (Amounts falling due within one year)	10		34837		51241
			<hr/>	<hr/>	
NET CURRENT ASSETS			159255		195463
TOTAL NET ASSETS			<hr/>		<hr/>
			195945		195463
FUNDS					
Unrestricted Fund	11		195945		195463
			<hr/>		<hr/>
TOTAL CHARITY FUNDS			195945		195463
			<hr/>		<hr/>

The notes on pages 9 and 13 form part of these accounts

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

These financial statements were approved and authorised for issue by the Trustees and Board of Directors on 18 March 2022.

Signed on behalf of the Board of Trustees

S. GRIFFITHS

18 March 2022

Steve Griffiths

DIRECTOR

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of Accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Company Status

The charity is a company limited by guarantee, registered in England and Wales. The members of the company are the trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The cost of raising and administering such funds are charged against the specific fund.

Investment Income

Investment income is allocated to the appropriate fund.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when

- the Charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the income;
- the monetary value can be measured with sufficient reliability.

Grants and donations are only valued in the SOFA when the general income recognition criteria are met.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Costs of charitable activities are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with independent examination, accountancy, preparation of statutory accounts, and sundry administration costs.

Pension Premiums

Defined contribution scheme premiums are charged to the SOFA in the period in which they are paid.

Operating Leases

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

Tangible Fixed Assets

Fixed Assets are stated in the Balance Sheet at cost less depreciation. Depreciation on fixed assets is charged annually, on a straight-line basis at 33% per annum.

2. TAXATION

The charity was formed to raise funds and to invite and receive contributions by way of subscriptions and donations to promote youth football and educational facilities. Funds raised are utilised towards the cost of arranging and maintaining these objectives. The charity does not trade for profit. As stipulated in the charity's memorandum the assets remaining on the winding up or dissolution would not be distributed to members but given to another charitable institution with similar objectives, consequently, any operating surpluses are considered exempt from corporation tax. The charity enjoys charitable status and so is not liable to UK corporation tax on its interest received.

3. GRANT INCOME

Government grant income of £9,175 comprising Coronavirus Job Retention Scheme Grant monies was received during the year in respect of government support during the Coronavirus Pandemic (2020: £37,665 was received comprising Small Business Support Grant and Job Retention Scheme Grant monies).

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. TOTAL RESOURCES EXPENDED

Total resources expended include:

	<u>2021</u>	<u>2020</u>
	£	£
Independent Examination Fee	410	410

5. TRUSTEES' REMUNERATION

The trustees received no emoluments or expenses during the year (2020- £nil).

6. STAFF COSTS

	<u>2021</u>	<u>2020</u>
	£	£
Wages and Salaries	249204	179629
Social Security Costs	17450	13428
Pension Costs (defined contribution)	3930	6701
	<u>270584</u>	<u>199758</u>

The average numbers of employees were:-

	<u>2021</u>	<u>2020</u>
Charitable activities	8	6
Management and administration	2	2
	<u>10</u>	<u>8</u>

There were no employees earning £60,000 or over.

7. FIXED ASSETS

	Office Equipment £	Total £
Cost		
As at 1 January 2021	8184	8184
Additions	12949	12949
As at 31 December 2021	<u>21133</u>	<u>21133</u>
Depreciation		
As at 1 January 2021	8184	8184
Charge for the Year	1259	1259
As at 31 December 2021	<u>9443</u>	<u>9443</u>
Net Book Value		
As at 31 December 2021	<u>11690</u>	<u>11690</u>
As at 31 December 2020	<u>-</u>	<u>-</u>

8. INVESTMENTS

The investment comprises of 12,500 ordinary shares in Rochdale AFC, which were purchased during the year. The shares are unlisted and have been valued at cost.

ROCHDALE AFC FOOTBALL IN THE COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. <u>DEBTORS</u>	<u>2021</u>	<u>2020</u>
	£	£
Trade Debtors	35806	–
	<hr/>	<hr/>
10. <u>CREDITORS (Amounts falling due within one year)</u>	<u>2021</u>	<u>2020</u>
	£	£
Trade Creditors	12093	–
Taxation and Social Security	4292	4755
Accruals and Deferred income	18452	46486
	<hr/>	<hr/>
	34837	51241
	<hr/>	<hr/>

£15,200 of income received during the year (2020 - £43,973) has been carried forward and is included in Accruals and Deferred income. The income was received to support activities that will be carried out in 2022.

11. FUND RECONCILIATION

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS				
General Funds	195463	114410	113928	195945
	<hr/>	<hr/>	<hr/>	<hr/>
RESTRICTED FUNDS				
Premier League Charitable Fund	–	69484	69484	–
English Football League Trust	–	78018	78018	–
League Football Education	–	62060	62060	–
Football Foundation	–	12000	12000	–
Greater Sport	–	6680	6680	–
UK Youth	–	2400	2400	–
Postcode Lottery	–	9750	9750	–
Rochdale MBC	–	8850	8850	–
Action Together	–	18995	18995	–
GMVCO	–	6800	6800	–
GMCA	–	11000	11000	–
Link 4 Life	–	23080	23080	–
Education & Skills Agency	–	7590	7590	–
Extra Staff Limited	–	5387	5387	–
Arnold Clark	–	1000	1000	–
Armed Forces Covenant Fund	–	9500	9500	–
Workers Educational Association	–	20946	20946	–
Papa Johns	–	2000	2000	–
Military Veterans	–	420	420	–
	<hr/>	<hr/>	<hr/>	<hr/>
	–	355960	355960	–
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	195463	470370	469888	195945
	<hr/>	<hr/>	<hr/>	<hr/>

12. RELATED PARTY TRANSACTIONS

There are no related party transactions during the period (2020 - £nil).