

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

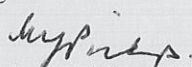
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the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

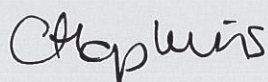
- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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).