

Rotherham United Community Trust

England & Wales · Charity number 1123692

Details

Other names	ROTHERHAM UNITED COMMUNITY SPORTS TRUST
Status	Registered
Legal form	Charitable company
Company number	06451012
Registered	2008-04-16
Register	View on the Charity Commission register

Contact

Address	The Goal Zone Aesseal New York Stadium New York Way Rotherham S60 1AH
Phone	01709827767
Email	jamie@rotherhamunited.net
Website	www.themillers.co.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC GENERALLY AND, IN PARTICULAR, THE INHABITANTS OF SOUTH YORKSHIRE AND ITS 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: The Charity provides opportunities for children and young people of all abilities to engage in football and other sporting activities by providing activities and venues within Rotherham and its surrounding

areas for children and young people to play sport and to benefit from qualified football coaching.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** SOUTH YORKSHIRE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,957,207	£2,360,472	£1,727,950	54
2024-08-31	£2,317,783	£2,208,476	£1,131,215	60
2023-08-31	£1,787,019	£1,770,737	£1,021,908	55
2022-08-31	£2,141,008	£1,931,669	£1,005,626	61
2021-08-31	£1,557,468	£1,267,449	£796,287	57
2020-08-31	£1,428,402	£1,210,895	£506,268	66

Trustees

Name	Role	Appointed
PAUL GREGORY DOUGLAS	Chair	
AREF MOHAMMED		2013-06-10
Carole Ann Foster		2021-12-15
Francesca Ross		2023-06-27
Gregory Shone		2022-06-22
KAREN THOMAS		
Kathryn Smith		2024-04-12
Kenneth John Merry		2023-06-27
MARK HANNIGAN		2014-05-16
Shayne Philip Goodwin		2024-03-11
ZAIDAH AHMED		

Accounts

REGISTERED COMPANY NUMBER: 06451012 (England and Wales)
REGISTERED CHARITY NUMBER: 1123692

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2025
for
Rotherham United Community Trust

Rotherham United Community Trust

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for the Year Ended 31 August 2025

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Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Opening Paragraph

I am delighted to present the incredible impact and reach of Rotherham United Community Trust during the 2024/25 year.

It's fair to say that this year has seen significant turbulence at RUCT with several new senior members of staff (including the CEO) leaving, replacements appointed and a new strategy guiding our work. However it is a testament to the staff, volunteers and trustees that we have performed so well both on and off 'the pitch'.

In October we launched our new three-year business strategy, United for Change. This was developed over several months of extensive consultation both internally with staff and externally with our partners, participants and stakeholders to ascertain our purpose, vision, mission and values.

Our shared purpose was agreed, Everyone in Rotherham is united, successful and living well, and our four new departments took shape; Health and Wellbeing, Education and Economy, Children and Young People and Communities and Inclusion.

With this mandate in place, a restructure of the leadership team saw new Directors and Heads of Department introduced to better share responsibility and accountability across the Trust. Our new Data Dashboard is updated quarterly and enables us to report on and track targets to improve efficiency, accountability and impact.

Finally, our new Director of Development has a remit to strengthen and grow the Trust, with income diversification and continuous improvement in his portfolio.

These changes have not only steadied the ship but have shaped the way RUCT will work now and in the future; making decisions based on insight, not impulse, and ensuring that people of Rotherham have the opportunity to benefit from our collaborative, inclusive and enjoyable support.

Early in the year we learned of the Government's decision to scrap NCS, traditionally a significant grant for us which led to the loss of several staff and activities we delivered for hundreds of young people. However, we were able to balance that with the successful application for several capital grants that have allowed us to redevelop Parkgate Astro; a now state-of-the-art artificial pitch in the heart of one of Rotherham's most deprived communities. Community usage at PGA is high with evening slots usually fully booked and ambitious plans to make the site a buzzing community hub. We were also recommissioned by RMBC to deliver HAF; holiday camps across the borough helping hundreds of low-income families to look after their children during the Easter, summer and Christmas holidays.

We continued to deliver our Premier League and EFL funded projects including Primary Stars and Kicks, all using the positive power of professional football clubs to inspire children to be active, look after their wellbeing and develop important life skills. In addition to the funded work in schools, we expanded our paid-for provision, supporting PE lessons and after school sports clubs. Our Sports College maintained its high standards of delivery with 170 learners enrolled on a range of BTEC, Apprenticeship, Level 2, Level 3 and degree courses during the 24/25 academic year.

Our DWP-funded Youth Hub is still regarded nationally as a trail blazer, with the Government recently announcing that it would fund more areas across the country to replicate our successful model. As we move into our 6th year, we have supported another 115 people into work, education or training, in turn helping to grow the local economy.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

Football-wise, we continue to work shoulder-to-shoulder with Rotherham United by delivering match-day activation activities for families during every home game. These now include opportunities for local charities and organisations to share their work; using our reputation to amplify their cause. Our annual 'Play on the Pitch' weekend saw us collaborate with other charities to fund raise; 18 businesses played in the Business Cup and 26 schools played in the Schools Cup in addition to a stadium sleep out and Family Fun Day. Our boys and girls Emerging Technical Centres are incredibly popular with around 231 children developing their skills every week.

The Health and Wellbeing department continued to tackle the disparate health inequalities across the borough with a wide range of physical and mental health interventions. This year we made strong progress in adult mental health through our social prescribing and severe mental illness contracts, supporting over 60 adults to be active, while the Millers Memory Club and targeted sessions provided vital structure and social contact for many others. We remained South Yorkshire's lead partner for the SHINE Tier 3 children's weight management programme and completed Year 2 of Healthwave, engaging more than 300 adults. Our menopause activity and peer groups supported 116 women, Man v Fat participants lost 98.3kg, and United in Health continued to deliver major outcomes, including Richard reversing his pre-diabetic status and rebuilding his fitness.

We have redesigned how we deliver our Active Through Football project so that it is delivered with people that are most likely to require the support. It is now in its fifth year with 15 months remaining to make a positive impact in Maltby and Eastwood. Over the last six months, we have engaged more than 160 participants across eight different activities, including football, badminton, swimming, seated exercise, and dance to music. Alongside delivery, we are working to make sessions sustainable by upskilling staff and participants and introducing small, affordable contributions to support continuation.

The 'United' in our vision refers to the Communities and Inclusion department's work which aims to tackle division and enhance community cohesion across the borough. Programmes like United 4 Communities and Culture Kitchens have brought people from the fringes of our communities together to celebrate diversity and break down barriers to engagement.

Internally, we track our commitment to being a person centred organisation through our regular staff wellbeing survey. Our current employee satisfaction score (eNPS) is 17, placing us in the 'good' range, and every member of staff reports that their work feels meaningful. However, we recognise there is more to do. Feedback on workload and pay shows lower levels of satisfaction, and these areas remain priorities for improvement.

Our new board sub committees provide clear oversight of finance and risk, ED&I, ESG, business development and safeguarding. Closer links between staff and trustees are already improving decision making and helping us grow in confidence and impact.

Our ambitions for the year ahead are clear. To achieve our vision of reaching everyone in Rotherham, we need to grow our impact, which means growing the Trust. We will do this by developing our business development approach, exploring new markets such as housing, collaborating on funding bids and strengthening our reputation at regional and national levels. Our new alliance with the four other South Yorkshire football club charities, South Yorkshire United, has already enabled us to work with the South Yorkshire Mayoral Combined Authority to lead a £100,000 EFL in the Community project. Learning from this work and applying it to future opportunities is now a priority.

Dan Wilson
Chief Executive Officer

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

OBJECTIVES AND ACTIVITIES

SPORTS, INCLUSION & PARTICIPATION - DELIVERING A RANGE OF INITIATIVES FOR SOCIAL INTEGRATION AND COHESION.

Premier League Primary Stars (Premier League Charitable Foundation)

Rotherham United Community Trust (RUCT) delivered a wide range of activities and provisions aimed at engaging young people throughout the community. The primary focus centered around using the positive power of professional football clubs to inspire children to be active, look after their wellbeing and develop important life skills.

Kinder, Joy of Moving (EFL in the Community)

Ferrero UK's corporate social responsibility project, the Joy of moving programme, which has been developed and delivered through a partnership with EFL Trust for over seven years, is based on methodology which is designed to inspire children to move through play and captures the fun approach, which we know is key. The methodology was established by independent experts, including Foro Italico (Rome University) and the Italian Olympic Committee (CONI) and focuses on developing key skills in four major areas:

- Physical fitness
- Motor coordination
- Cognitive functions & creativity
- Life skills

The Joy of moving programme is delivered within schools across Rotherham and consists of two elements; the Move & Learn project and Joy of moving Festivals. We have delivered in a minimum of 27 schools working with over 1620 children.

Active Lives (Yorkshire Sport Foundation)

Yorkshire Sport Foundation (YSF) is a Lottery-funded Active Partnership that works across the nine districts of South Yorkshire and West Yorkshire to help people become more active and to reduce inequalities in physical activity participation. It promotes the idea that sport and physical activity can change lives, strengthen communities and create a healthier, more prosperous region.

Emerging Talent Centre (The FA)

In September 2022, the Trust became one of 53 clubs in England to be given a licence to run an Emerging Talent Programme for girls aged 9 to 14. The programme aims to develop talented girls around Rotherham, with a long-term goal of giving them a chance to represent England at professional level.

After the success of last summer's ETC, trials started again with 400 new participants in attendance (not including those already on the programme). We look forward to working with the 60 girls who are enrolled on the programme for the current season.

The project was renewed for an additional 3 years in 2025.

Kelloggs Funding (EFL in the Community)

The EFL Kellogg's Football Camps programme is a national initiative delivered through EFL clubs and their community organisations, funded in partnership with Kellogg's. Its purpose is to provide free, fun and accessible football-based holiday activities for children during the summer break. Over 30,000 free places available nationally each summer for children aged roughly 5 to 15, helping families keep kids active and entertained during school holidays.

Park Babies (Rotherham Council)

A community-based early years physical activity programme delivered in Clifton Park, benefiting families living in the Rotherham East ward. Park Babies aims to bring families with pre-school children together for outdoor, movement-based play sessions that encourage physical development, social interaction and early learning. The project responds to requests from the central Health Visiting Team, who originally developed the Park Babies concept but no longer have the capacity to deliver it alone.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

Wildcats (Sheffield and Hallamshire County FA)

The FA Wildcats programme is a nationwide initiative designed to give girls aged 5 to 11 regular, fun, non-competitive football opportunities. Its purpose is to create a welcoming entry point for girls who are either completely new to football or want to play in a girls-only environment. Sessions are delivered by FA-qualified coaches and focus on enjoyment, confidence building, skill development and making new friends.

Holiday Activity Fund (Rotherham Council)

Between September 2024 and August 2025, our Healthy Holidays Programme continued to establish itself with long term partners, consistent staffing and a fantastic experience. This has ensured that children have returned in high numbers time and time again.

During this period, we have worked with Places Leisure in Aston, Rotherham, Maltby and Wath to offer daily swim sessions, and have also teamed up with Triple Threat Theatre Academy, Trailblazer Cheerleading, Dinnington Boxing Club, Dinnington F.C., Rationale Arts Street Dance, Yogalols and Rotherham Parent Carers Forum. We've also worked with a whole host of small businesses and external deliverers, including Simon from 90 Minute Music, Phil Sheppard, Jowanna Rose, Jade March and Chris Clyburn, to provide creative and practical experiences here at the New York Stadium.

Premier League Kicks (Premier League Charitable Foundation)

We delivered a wide range of activities and provisions aimed at engaging young people throughout the community. The primary focus centered around providing accessible outdoor and indoor sports, youth clubs, and youth voice initiatives within a 1-5-mile radius of participants' homes. A particular highlight of the year was taking a group of SEND young people that attend our PL Kicks sessions to the Premier League Disability Football Festival, where their determination and talent lead them to win the event and brought the trophy back to Rotherham.

Our educational outreach involved workshops aligned with national campaigns such as Hate Crime Awareness Week, Black History Month, and Rainbow Laces. By being active supporters of these campaigns, it heightens young people's awareness of critical social issues, fostering empathy and a deeper understanding of diversity and inclusion.

Universal Youthwork (Rotherham Council)

Rotherham Council's Universal Youth Work project is a borough-wide initiative designed to expand open-access youth provision and ensure that all young people have more places to go and things to do. The programme was created to increase support in areas with limited youth provision, responding to local needs including concerns around anti-social behaviour and lack of safe spaces.

Smiles for Miles 2.0 (CYPF Consortium)

Smiles for Miles, funded through the CYPF Consortium, is a Rotherham-wide programme offering open-access youth groups, positive activities and specialist support for children and young people. It focuses on co-production, allowing young people to shape the project, and aims to deliver the right support in the right place at the right time. [yorkshiresport.org]

Delivered by a partnership of local organisations, the project provides activities such as arts, sports, wellbeing sessions, outdoor experiences and mental health support. It targets ages 8 to 19, or up to 25 for young people with SEND, and has expanded significantly through National Lottery funding.

Fans Fund (Premier League Charitable Foundation)

"Forever Together, Forever Proud", a new fan-engagement project funded through the Premier League Fans Fund. The Fans Fund provides grants to strengthen connections between football clubs, their supporters and local communities.

The project uses the club's reach to:

- Work with existing supporter groups and engage under-represented communities, helping widen the fan base.
- Improve the matchday experience by fostering a more inclusive and welcoming environment.
- Increase accessibility for people who may not currently feel able to attend matches or engage with the club.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

Harms of Hate (Rotherham Council)

We have received funding from Rotherham Metropolitan Borough Council (RMBC) to deliver a Harms of Hate education day. The event aims to educate local young people around the issues of hate speech, radicalisation, and knife crime, whilst combating discrimination as well as bullying within our communities and schools.

Cultural Kitchen (Rotherham Council)

Cultural Kitchen is a community cooking initiative in Rotherham, created to bring people together through the universal language of food. It provides a safe, welcoming space for refugee, migrant and low-income groups to cook together, share traditional recipes, and build confidence through hands-on skills.

The group prepares culturally-rooted meals using surplus food and donations, which are then shared with local families experiencing hardship, helping tackle food insecurity while reducing food waste.

Positive Diversionary Activities/Feb Half (Rotherham Council)

Rotherham Council funds positive diversionary activities designed to give young people safe, constructive alternatives to behaviours that may lead to anti-social behaviour or offending. These activities typically include sport, arts, cultural sessions and recreational opportunities, which help young people build resilience, develop skills, improve confidence and form positive relationships with peers and trusted adults

VRU project (Sheffield Wednesday Community Program)

The VRU project, in partnership with SWFCCP delivers a Violence Reduction Unit (VRU)-funded initiative designed to prevent youth violence by combining football-based engagement with targeted behavioural support.

Winning Ways (Growth Co)

Winning Ways is an 8-week personal wellbeing course delivered by The Growth Company (GC), designed to support people on probation to make positive, sustainable changes in their lives. The programme combines weekly emotional wellbeing education delivered by GC with physical activity sessions facilitated by partner football community organisations. The project aims to:

- Build confidence, routine and resilience through structured weekly sessions.
- Improve mental health and emotional wellbeing, helping participants manage stress, anxiety and low mood.
- Encourage community integration, supporting people to access local activities, create social connections and reduce isolation.
- Reduce the likelihood of reoffending by promoting healthier lifestyles, positive relationships and purposeful routines.

HEALTH - DELIVERING HEALTH RELATED ACTIVITIES IN DEPRIVED COMMUNITIES.

Social Prescribing (Voluntary Action Rotherham)

Our Social Prescribing Service has gone from strength to strength in the past 12 months. We continue to provide person-centred support to all individuals referred to us, offering them a friendly listening ear and safe, welcoming activities. We understand that each person is different, and therefore the support that we offer is dependent on the individual. Over the past year, we have worked consistently with around 40 different referrals at any one time, with staff dedicating 6-8 hours per week to providing 1:1 support either over the phone or in person.

MAN v FAT

Our MAN v FAT programme continues to run successfully, with around 80 men attending Parkgate Astro every Friday night to socialise, play football and weigh in. As of February 2026, we are currently in our 24th season, with every intention to maintain and grow the league going forward.

Healthwave (Connect Healthcare Rotherham CIC)

Rotherham Healthwave is a lifestyle-improvement project delivered and funded by Connect Healthcare Rotherham (CIC). It supports Rotherham residents by providing free, accessible health and wellbeing services, including weight management, smoking cessation, NHS Health Checks, alcohol screening, and digital/remote behaviour-change support. The programme helps people make small but meaningful changes to improve long-term health.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

Youth Pilot Project (Voluntary Action Rotherham)

Working in partnership with Children, Young People and Families Consortium the trust supporting the delivery of the "Youth Work Pilot". The Youth Worker Pilot is a new project currently being delivered by the Children, Young People and Families Consortium which embeds a Youth Worker Service within the Rotherham Hospital Children's Ward.

A dedicated Youth Worker Team will be working both within Rotherham Hospital and out in the community, working alongside children, young people and their families to support them to navigate health services and transition seamlessly into adult-led care and access further support in community settings.

The project aims to support children and young people aged 11 to 19 with new and existing long-term conditions (asthma, epilepsy, diabetes) and complex health care needs. The service may be extended beyond the 19th birthday for young people who have an Education and Health Care Plan (on a case-by-case basis).

NHS Health Inequalities (Health Innovation Yorkshire & Humber)

Rotherham United Community Trust contributes to tackling NHS health inequalities as part of its wider strategic commitment to improving health and wellbeing across Rotherham. Their organisational strategy, United for Change 2025-28, places a strong focus on reducing inequalities, improving access to health-related support, and addressing the needs of underserved groups.

Forever Fit Millers (Sport England)

Rotherham United Community Trust (RUCT) has been awarded Sport England's Small Grants Programme, funded by the National Lottery, to deliver Forever Fit Millers - a one-year project aimed at increasing physical activity and improving wellbeing among older adults living in care homes and community settings across Rotherham.

The project is designed to help older people who have become more isolated since COVID-19 to remain active, improve mobility, reduce fall risks, and enhance mental wellbeing through regular, engaging physical activity.

Every Miller Matters (Awards for All)

National Lottery Community Fund to deliver Every Miller Matters, a 12-month mental wellbeing project designed to support adults across Rotherham who are experiencing isolation, poor mental health or barriers to social engagement.

Every Miller Matters will provide a programme of weekly mental-health-focused community activities, using the Trust's established wellbeing model to help people improve confidence, reduce isolation and build meaningful social connections. The project will create inclusive, safe and welcoming spaces where participants can receive peer support and be signposted to additional services.

Family Hubs (Voluntary Action Rotherham)

To deliver a programme of community-based activities and support as part of the Family Hubs Transformation Project. The work forms part of a borough-wide initiative aimed at improving access to services for babies, children, young people, parents and carers across Rotherham.

The programme supports the development of a connected Family Hubs Network, enabling families to access guidance, early help, community activities, and specialist support. RUCT will function as a Level 2 Family Hub Satellite, linking families to wider services and strengthening early intervention within communities.

Severe Mental Illness (Voluntary Action Rotherham)

The SMI Physical Health Activity Service is a 12-month programme (1 July 2024 - 30 June 2025) designed to support people living with Severe Mental Illness (SMI) to improve their physical health, independence and wellbeing. Delivered by Rotherham United Community Sports Trust on behalf of VAR, the service provides one-to-one personalised support in community settings for individuals referred by Mental Health Community Connectors. The key aims are to:

- Improve physical and psychological wellbeing of adults with SMI.
- Increase independence, helping participants transition into ongoing community activities.
- Provide a safe, structured pathway for patients to receive tailored health-related support.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

Menopause project- (Connect Healthcare Rotherham CIC)

The Menopause Support Sessions Project is a 12-month commissioned programme delivered by Rotherham United Community Trust (RUCT) on behalf of Connect Healthcare Rotherham CIC. Running from 1 April 2025 to 31 March 2026, the project provides structured menopause-related support for women across Rotherham.

The service aims to deliver high-quality, accessible menopause support sessions, helping women manage symptoms, improve wellbeing, and receive guidance in a safe, supportive environment.

Child Health Inequality (NHS South Yorkshire ICB)

The Child Health Equity Intervention Project provides NHS funding to Rotherham United Community Trust to support the delivery of targeted child-health equity activities over a 12-month period. The funding is provided via South Yorkshire Integrated Care Board (ICB) to deliver work coordinated through the Children & Young People (CYP) Alliance.

The funding is designed to support the planning and delivery of child health equity interventions, aiming to reduce inequalities and improve access, engagement, and outcomes for children and families-particularly those most affected by health disparities.

Mental Health Support Grant (Voluntary Action Rotherham)

This three-year project aims to improve the mental health, resilience, and social connection of adult men in Rotherham aged 18-50 who are experiencing significant mental health challenges, including anxiety, depression, addiction, unemployment, isolation, and the long-term impacts of COVID-19.

Rotherham United Community Sports Trust (RUCST) will relaunch and expand its long-standing Men's Inclusion Mental Health Project, using sport, physical activity, and community support to reconnect vulnerable men who have been socially excluded or have deteriorated in mental health since the pandemic. Many participants have previous involvement with mental health services, histories of homelessness, trauma, or self-harm. The project provides a safe, familiar, football-based environment that encourages peer support and early intervention.

Bump Birth & Beyond (Club Doncaster)

Rotherham United Community Trust (RUCT) is commissioned by Club Doncaster Foundation to deliver a 12-month Post Natal Programme running from 1 March 2025 to 28 February 2026. The programme consists of three six-week post-natal courses, delivered in the Eastwood and East Dene areas, engaging a minimum of 12 participants per course (36 total).

The project aims to provide safe, enjoyable and positive post-natal support, promoting wellbeing and community connection for new mothers. RUCT and the Foundation will work collaboratively to ensure high-quality provision, shared safeguarding responsibilities, and robust monitoring processes.

Active Through Football (Football Foundation)

The More Than Football programme is a 5 year project focusing on three target areas in Rotherham; Eastwood, Kimberworth and Maltby. This programme is needs-led, designed and delivered by the community for the community, and has been co-produced by VCSE infrastructure partners in consultation with service users and their members. The programme targets new audiences and places which are not currently taking part in physical activity and adopts a new model of codelivery. It is the only initiative which makes an entitlement pledge to all Eastwood, Kimberworth and Maltby residents of offering opportunities to access physical activity within a 10-minute walk from their home.

The More Than Football programme will also support the Moving Rotherham partnership in delivering a transformational behaviour change programme and deliver their aim of 'people in Rotherham being proud to live in and contribute to stronger, thriving communities by engaging with physical activity or sport'.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

EDUCATION - DELIVERING EDUCATION AND EMPLOYABILITY PROGRAMMES.

University of South Wales Degree (EFL in the Community)

The 2024/25 academic year saw 20 students studying across our Foundation Degree Programmes (Football Coaching & Development, Sports Coaching & Development and Top-Up), complete their qualifications. This was a mix of former BTEC students who had progressed internally and external students who joined us from local sixth forms. We always aim to nurture students to become our next cohort of coaches; this has proven successful to date, with many current and former students now employed by the Trust.

Study programme (RNN Group)

The 2024/25 academic year concluded in June, with the Sports College achieving over 95% retention and achievement. The year was ended with an Awards Evening at the New York Stadium, where we celebrated the success of our students both in relation to their education and footballing achievements.

Last year we introduced an alternative Level 3 course alongside the existing 'Sports Coaching & Development' pathway. The new Level 3 in 'Sport, Fitness & Personal Training' provides learners with more study options, and is more suited to those wanting to pursue careers in physiotherapy and sports science. To further enhance the experience for learners on this course, we are delighted to have been working in partnership with Places Leisure, the English Institute of Sport and Sheffield Hallam University to allow students to use their first-class fitness facilities.

Adult Community Learning (RNN Group)

Rotherham United Community Trust delivers a wide range of Adult Community Learning (ACL) courses designed to support local residents to improve both their physical and mental wellbeing, develop new skills, and build confidence in a supportive community setting.

The project provides free learning opportunities for adults of all ages and backgrounds, particularly those who may face barriers to traditional education or who are looking to improve their health, wellbeing, employability or social connection.

BTEC Delivery Academy (League Football Education)

The Academy cohorts completed their BTEC and apprenticeship qualifications in April, with many achieving their target grades.

Both 1st and 2nd year scholars completed a comprehensive induction programme delivered throughout the summer. This was delivered by all members of the multi-disciplinary team including coaching, sports science, player care and safeguarding staff. Induction topics included Equality & Diversity, Personal Development and Identity.

Rotherham Youth Hub (Department for Working Pensions)

Rotherham United Community Trust are proud to be the only professional football club to host a DWP (Department for Work and Pensions) Youth Hub and have supported over 220 young people into employment since its launch. We have also successfully delivered over 500 action plans that have enabled young people aged 16-24 to create a clear career plan, giving them motivation to move closer to or into employment. As of November 2025, we have entered into our 6th year of delivery and expended our team by adding a second Employability and Skills Officer.

Multiply (Rotherham Council)

Working in Partnership with Rotherham Council, the trust are delivering the Multiply programme. The programme is for Rotherham residents aged 19+ who have not achieved a maths GCSE of at least a Grade C or equivalent. The Multiply programme includes a range of free courses and support, such as:

- Workshops
- In-person classes
- Family Learning
- In work development
- Digital resources

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

Employability (Maximus)

Rotherham United Community Trust (RUCT) will deliver a six-month Youth Hub project designed to support at least 100 young people aged 16-24 who are claiming Universal Credit. The project aims to help participants move closer to, or directly into, employment by providing a personalised package of employability, education and wellbeing support.

Mentoring programme (Rotherham Council)

Rotherham United Community Trust (RUCT) has been awarded a grant to deliver a targeted mentoring and wellbeing programme for Year 8 and Year 9 girls at Oakwood High School and Thrybergh Academy. The programme runs from 28 January 2025 to 31 July 2025 and aims to reduce the risk of girls entering the youth justice system by improving wellbeing, school attendance, behaviour, and overall resilience.

The project is designed to support girls identified as vulnerable or at risk by providing structured group work and 1:1 mentoring, helping them to build confidence, emotional awareness, positive relationships and a sense of belonging, while reducing any emerging behaviours that may place them at risk of harm or exclusion.

Quickline Qfutures - (South Yorkshire Community Foundation)

A three-year employability and wellbeing project supporting at least 300 adults aged 30+ across Rotherham. The project aims to help participants move closer to or directly into employment by offering personalised, wrap-around support tailored to the needs of adults facing long-term unemployment, low confidence, poor mental health, and barriers to re-entering the labour market.

The project is designed to increase employability, improve wellbeing, and raise aspirations for adults who often feel overlooked by mainstream employment services. It provides structured support to help participants regain confidence, update skills, and build a pathway into sustainable employment.

Turing Scheme (RNN Group)

In October 2024, we travelled to Ghana with a group of young people. We aimed to continue the work we began within the schools, the orphanages and local communities.

While in Ghana it was important that the students did not only carry out the community work, we set out to do but the learn about the history the country and the people of Ghana went through to get to where they are now. We spent time visiting various places like, Kwame Nkrumah Memorial Park, Independence Square and the local craft market. We had overnight trips to Cape Coast and Volta.

NCS Open to All (NCS Trust)

In September 2023, Rotherham United Community Trust managed the regional project funded directly by NCS Trust, working in partnership with local CCOs; Sheffield Wednesday Community Programme, Sheffield United Community Foundation, Reds in the Community and Club Doncaster Foundation. The 2-year programme will offer a variety of experiences for 2100 young people aged between 15-17 across South Yorkshire. The total contract value is valued in excess of £550,000.00. The project finished in March 2025.

NCS Residentials (EFL in the Community)

2024/25 Saw the return of the NCS programme at the trust, whereby the residential format was reintroduced in partnership with EFL in the Community and Ingeus. We worked we various partners taking circa 100 young people on residentials. The residential experiences were designed to give young people a taste for independence by living away from home. They had the opportunities to mix with a new crowd of people and take on exciting challenges together, learning new skills across three key themes: Employability, Life Skills, and Social Action.

Cast Project (CAST)

Youth Sector Innovation Incubator, a 20-week digital development programme running from 4 November 2024 to 31 March 2025. The project is covering RUCT's time and participation.

The programme aims to build digital capability across the youth sector and develop innovative digital solutions that improve social cohesion among young people. RUCT will collaborate with CAST, a digital partner, and eight other youth organisations to co-design and test new digital tools.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

GENERAL - ESSENTIAL CORE RUNNING OF THE CHARITY/OTHER PROJECTS INCLUDING CAPITAL.

Children Capital of Culture (Rotherham Council)

In 2025, Rotherham became the world's first Children's Capital of Culture designed and delivered by children and young people from our borough. CCOC funded 2 part time staff members who planned and delivered some fantastic activities to engage with young people during matches and out in the community.

Year of Service (EFL in the Community)

A project in partnership with the EFL Trust to deliver the UK Year of Service Programme, funded by the National Citizen Service Trust. The programme runs until 31 March 2025 and aims to support young adults aged 18-24, particularly those furthest from the labour market, into paid socially beneficial job roles while building their skills, wellbeing and long-term employability.

The programme is designed to place young people into full-time (30-35 hours/week) socially beneficial work placements that:

- Improve their essential skills, confidence and wellbeing
- Build networks and workplace experience
- Support rehabilitation and desistance journeys (where relevant)
- Help them progress into sustainable employment, education or training

Smart Meter (EFL in the Community)

The Smart Energy GB partnership reaches football fans via EFL Final matches with mass advertising, through local club activations and community engagement with the EFL Trust to highlight the budgeting and energy management benefits of smart meters. Smart Energy GB are in their fourth year working in partnership with the EFL to help football fans understand how a smart meter can help them take control of their energy bills.

Core (EFL in the Community)

to support the organisation's charitable development, governance, and operational capability across the 2024-2025 season. The funding runs for 12 months from 1 August 2024 and is intended to strengthen the Trust's organisational foundations so it can continue to deliver high-quality community programmes.

The grant must be used exclusively for Approved Purposes, which relate to strengthening RUCT's organisational infrastructure and compliance. The aim is to ensure RUCT maintains strong governance, demonstrates good industry practice, and continues to operate as a high-performing community charity.

Core (Premier League Charitable Foundation)

To strengthen organisational infrastructure, enhance delivery capacity, and support strategic improvements across equality, diversity, inclusion, and community engagement.

The Core Fund is designed to improve the Trust's internal capability and ensure long-term organisational stability.

Parkgate Astro Refurbishment (Football Foundation)

Rotherham United Community Trust (RUCT) has been awarded a Football Foundation capital grant to deliver the replacement of the 61x43m 3G Training Pitch. The project aims to modernise and enhance the community football facility, supporting increased participation, development programmes and long-term sustainability of football provision in Rotherham.

The funding supports the full resurfacing and improvement of the Trust's community 3G facility, ensuring it remains safe, high quality, and compliant with FA and FIFA community use standards.

Parkgate Astro Refurbishment (Garfield Weston)

Capital funding to support the refurbishment of the Parkgate Astro community facility. This project aims to upgrade the existing outdoor artificial pitch to ensure it remains a safe, high-quality, and accessible space for local residents across Rotherham.

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2025

The refurbishment will modernise the Parkgate Astro surface and improve its usability, enabling RUCT to continue delivering a wide range of community sport, health and wellbeing programmes. The upgraded facility will support inclusive physical activity provision, football development, and wider community engagement.

Parkgate Astro Refurbishment (Sky Bet)

Capital funding to support the refurbishment of the Parkgate Astro community facility. This project aims to upgrade the existing outdoor artificial pitch to ensure it remains a safe, high-quality, and accessible space for local residents across Rotherham.

The refurbishment will modernise the Parkgate Astro surface and improve its usability, enabling RUCT to continue delivering a wide range of community sport, health and wellbeing programmes. The upgraded facility will support inclusive physical activity provision, football development, and wider community engagement

Parkgate Astro Refurbishment (Bernard Sunley)

Capital funding to support the refurbishment of the Parkgate Astro community facility. This project aims to upgrade the existing outdoor artificial pitch to ensure it remains a safe, high-quality, and accessible space for local residents across Rotherham.

The refurbishment will modernise the Parkgate Astro surface and improve its usability, enabling RUCT to continue delivering a wide range of community sport, health and wellbeing programmes. The upgraded facility will support inclusive physical activity provision, football development, and wider community engagement.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

FINANCIAL REVIEW

Financial risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Particular attention has focused on risk assessment of all activities delivered ensuring the safety and well being of the service user. A key element in the management of the financial risk is the implementation of the reserves policy which is reviewed annually by the board of trustees.

Financial review 2024/25

2024/25 has resulted in a surplus of £597k compared to a surplus of £109k in the prior year. Income for charitable activities and grants (£1.8m) was higher than the prior period (£1.7m), resulting in the higher surplus for the period. The charity carried forward funds at 31 August 2025 of £1,727,950 of which £126,625 are restricted funds and £1,601,325 are general funds.

Reserves policy

The trustees' policy is to hold free reserves of six months unrestricted expenditure. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. Free reserves at 31 August 2025 were £1,089,161 which consists of unrestricted funds, less unrestricted tangible fixed assets (£1,601,325 - £512,164).

Plans for future periods

With the safety and wellbeing of staff and the community being a priority, the charity will continue to develop its range of projects and courses in future period. Following the Government Covid road map the charity will deliver education and support to the community. Facilities at Parkgate Astro and the AESSEAL New York Stadium will continue to be key for delivery. Additional delivery space at the stadium has been let on the ground floor of the existing unit currently being leased by the charity.

Fundraising activities

The Trust does not actively fundraise however, we will sometimes fundraise for specific projects or items. The money raised then went towards the cost of a new defibrillator which was match funded by the Start a Heart campaign. NCS also fundraise, however that is part of the project to find a worthy local project and work with them. This is done by either raising money for a reason or to do something which will make a difference to their organisation, which could be renovating a room or garden.

The Trust employs a full time Community Projects Manager whose sole purpose is to apply for funding. Her role is to source grants, work with key stakeholders and then formulate a bid. Any money generated is recorded appropriately and then either spent in the spirit or handed over to the third party.

The Trust remains GDPR compliant to ensure all personal information is protected.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Rotherham United Community Sports Trust is registered as a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 11 December 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Methods of appointment or election of Trustees

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charity's work. Trustees are appointed at the AGM by first and second nomination.

Policies adopted for the induction and training of Trustees

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law.
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association.
- Recent copies of minutes of meetings.
- The business plan and recent financial performance of the organisation.
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

Pay policy for key management personnel

Key management personnel comprises of the trustees and senior employees. Only the senior employees receive remuneration for their work and their salary is set by the board of trustees. Advice on remuneration is obtained from the Trust's solicitors and annual reviews are undertaken to assess key management performance against remuneration levels.

Jamie Noble was the Head of the Trust up to October 2024, with Dan Wilson taking over in February 2025. They were responsible for the day to day management during the year and were supported by the Chair and Finance Director on a weekly basis. Other Trustees support and work closely with the Trust on regular basis. A strong team of long serving managers spanning Finance, Administrations, NCS, Health and Education, report to the Head of the Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

The Goal Zone
New York Stadium
New York Way
Rotherham
South Yorkshire
S60 1AH

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2025

Trustees

Z Ahmed Community Learning Manager
P G Douglas Chief Operating Officer
M P Hannigan Operations Director
A Mohammed Director of Trust
Ms K Thomas Accountant
Mrs C A Foster External Funding Officer
G Shone Projects And Operations Manager
D Wilson Director of Development (resigned 24/2/25)
Mrs F Ross Company Director
K Merry Ceo
Mrs K Smith
S Goodwin

Company Secretary

Taylorred Business Secretaries Limited

Auditors

SMH Group Audit
Statutory Auditors
5 Westbrook Court
Sharrow Vale Road
Sheffield
South Yorkshire
S11 8YZ

Solicitors

Parker Rhodes Hickmotts
The Point
Bradmarsh Business Park
Rotherham
S60 1BP

Bankers

Barclays
10-12 Pinstone St,
Sheffield City Centre,
Sheffield
S1 2HN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham United Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, SMH Group Audit, will be proposed for re-appointment at the forthcoming Annual General Meeting.

16/04/2026

Approved by order of the board of trustees on and signed on its behalf by:

KThomas

.....
Ms K Thomas - Trustee

APPROVED
kthomas , 16/04/2026, 08:41:12

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Opinion

We have audited the financial statements of Rotherham United Community Trust (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment of the susceptibility to material misstatement, whether by fraud or error, is made in a risk based approach.

In this approach, laws and regulations applicable to the entity, such as the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102, Charities SORP, employment law, and Health and Safety law is considered. The policies and controls the entity has in place to comply with these laws are reviewed, by discussion, reviews of correspondence and registrations monitored by external bodies. The engagement team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Policies and controls relating to the risk of material misstatement as a result of fraud, management override of controls, and revenue recognitions are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of accounting entries, including journals, challenging assumptions and judgements, reviewing and evaluating related parties transactions, and wider background searches. Testing of income recognition and fund accounting is also completed.

We have ensured that the engagement team have appropriate levels of competence and experience to effectively monitor these risks and carry out work relevant to our assessment of each risk, including consideration of the sector the charity operates in and its size and complexity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Salim FCCA (Senior Statutory Auditor)
for and on behalf of SMH Group Audit
Statutory Auditors
5 Westbrook Court
Sharrow Vale Road
Sheffield
South Yorkshire
S11 8YZ

23/04/2026

Date:

Rotherham United Community Trust

Statement of Financial Activities
for the Year Ended 31 August 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	195,594	464,849	660,443	57,502
Charitable activities	5				
Charitable activities		-	1,805,576	1,805,576	1,701,030
Other trading activities	3	461,123	-	461,123	526,442
Investment income	4	27,028	-	27,028	29,136
Other income	6	3,037	-	3,037	3,673
Total		686,782	2,270,425	2,957,207	2,317,783
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		927,717	1,432,755	2,360,472	2,208,476
NET INCOME/(EXPENDITURE)		(240,935)	837,670	596,735	109,307
Transfers between funds	21	833,956	(833,956)	-	-
Net movement in funds		593,021	3,714	596,735	109,307
RECONCILIATION OF FUNDS					
Total funds brought forward		1,008,304	122,911	1,131,215	1,021,908
TOTAL FUNDS CARRIED FORWARD		1,601,325	126,625	1,727,950	1,131,215

The notes form part of these financial statements

Rotherham United Community Trust

Balance Sheet
31 August 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	512,164	63,916
CURRENT ASSETS			
Debtors	14	196,716	275,530
Cash at bank and in hand		1,169,867	1,157,455
		1,366,583	1,432,985
CREDITORS			
Amounts falling due within one year	15	(148,162)	(358,552)
NET CURRENT ASSETS		1,218,421	1,074,433
TOTAL ASSETS LESS CURRENT LIABILITIES		1,730,585	1,138,349
CREDITORS			
Amounts falling due after more than one year	16	(2,635)	(7,134)
NET ASSETS		1,727,950	1,131,215
FUNDS	21		
Unrestricted funds:			
General fund		1,601,325	908,304
Designated		-	100,000
		1,601,325	1,008,304
Restricted funds		126,625	122,911
TOTAL FUNDS		1,727,950	1,131,215

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on**16/04/2026**..... and were signed on its behalf by:

KThomas

.....
K Thomas - Trustee

The notes form part of these financial statements

Rotherham United Community Trust

Cash Flow Statement
for the Year Ended 31 August 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	23	<u>25,609</u>	<u>92,208</u>
Net cash provided by operating activities		<u>25,609</u>	<u>92,208</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(503,676)	-
Capital grants received		464,849	-
Interest received		<u>27,028</u>	<u>29,136</u>
Net cash (used in)/provided by investing activities		<u>(11,799)</u>	<u>29,136</u>
Cash flows from financing activities			
Capital repayments in year		<u>(4,500)</u>	<u>(4,499)</u>
Net cash used in financing activities		<u>(4,500)</u>	<u>(4,499)</u>
Change in cash and cash equivalents in the reporting period		9,310	116,845
Cash and cash equivalents at the beginning of the reporting period	24	<u>1,157,455</u>	<u>1,040,610</u>
Cash and cash equivalents at the end of the reporting period	24	<u><u>1,166,765</u></u>	<u><u>1,157,455</u></u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement Of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement, its recognition is deferred and included in deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold - Straight line over the period of the lease

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

Motor vehicles - 20% on cost and Straight line over 3 years

Computer equipment - 25% on cost

The company's policy is to not capitalise any purchases under the value of £1,500.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Grants	195,594	464,849	660,443	57,502

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Events income	461,123	-	461,123	526,442

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Deposit account interest	27,028	-	27,028	29,136

5. INCOME FROM CHARITABLE ACTIVITIES

	2025 Charitable activities	2024 Total activities
	£	£
Sports, inclusion and participation	420,217	441,088
Education programme	1,054,303	997,148
Health programme	331,056	262,794
	1,805,576	1,701,030

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

6. OTHER INCOME

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Other income	3,037	-	3,037	3,673
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Charitable activities	2,360,472
	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	1,190,654	1,121,885
Facility costs	807,956	714,492
Motor and travel expenses	118,527	86,452
Direct costs and equipment	79,839	107,736
Post, stationery and advertising	16,175	19,027
Legal and professional fees	28,632	43,244
General property and overhead costs	54,621	79,454
Audit fees	8,640	8,940
Depreciation	32,262	27,246
Loss on sale of assets	23,166	-
	<u> </u>	<u> </u>
	2,360,472	2,208,476
	<u> </u>	<u> </u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	32,262	27,246
Deficit on disposal of fixed assets	23,166	-
	<u> </u>	<u> </u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,079,172	1,027,852
Social security costs	93,756	75,027
Other pension costs	17,726	19,006
	1,190,654	1,121,885

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	54	60

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	-	1

Key management remuneration in the year amounted to £322,269 (2024: £377,813).

Contributions to the employee pension schemes for the year totalled £6,844 (2024: £8,434) for key management.

The pension costs are allocated between activities and restricted and unrestricted funds based on the individual staff member direct/indirect on each activity.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,502	-	57,502
Charitable activities			
Charitable activities	-	1,701,030	1,701,030
Other trading activities	526,442	-	526,442
Investment income	29,136	-	29,136
Other income	3,673	-	3,673
Total	616,753	1,701,030	2,317,783

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	668,796	1,539,680	2,208,476
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(52,043)	161,350	109,307
Transfers between funds	172,882	(172,882)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	120,839	(11,532)	109,307
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	887,465	134,443	1,021,908
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	1,008,304	122,911	1,131,215
	<u> </u>	<u> </u>	<u> </u>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
	<u> </u>	<u> </u>	<u> </u>
COST			
At 1 September 2024	102,416	15,000	35,220
Additions	503,676	-	-
Disposals	(102,416)	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	503,676	15,000	35,220
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 September 2024	73,154	4,313	28,016
Charge for year	19,647	750	3,522
Eliminated on disposal	(79,250)	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	13,551	5,063	31,538
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 August 2025	490,125	9,937	3,682
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	29,262	10,687	7,204
	<u> </u>	<u> </u>	<u> </u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2024	41,289	10,701	204,626
Additions	-	-	503,676
Disposals	-	-	(102,416)
At 31 August 2025	41,289	10,701	605,886
DEPRECIATION			
At 1 September 2024	26,456	8,771	140,710
Charge for year	7,831	512	32,262
Eliminated on disposal	-	-	(79,250)
At 31 August 2025	34,287	9,283	93,722
NET BOOK VALUE			
At 31 August 2025	7,002	1,418	512,164
At 31 August 2024	14,833	1,930	63,916

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	196,716	275,530

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 17)	3,102	-
Hire purchase (see note 18)	4,498	4,499
Trade creditors	63,352	55,995
Social security and other taxes	26,036	21,875
Other creditors	-	1,123
Accruals and deferred income	51,174	275,060
	148,162	358,552

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Hire purchase (see note 18)	2,635	7,134
	<u>2,635</u>	<u>7,134</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	3,102	-
	<u>3,102</u>	<u>-</u>

18. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2025	2024
	£	£
Net obligations repayable:		
Within one year	4,498	4,499
Between one and five years	2,635	7,134
	<u>7,133</u>	<u>11,633</u>
	Non-cancellable operating leases	
	2025	2024
	£	£
Within one year	59,131	89,977
Between one and five years	6,520	34,584
	<u>65,651</u>	<u>124,561</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Hire purchase contracts	7,133	11,633
	<u>7,133</u>	<u>11,633</u>

The hire purchase is secured against the asset to which it relates. It is repayable by instalments with interest being charged monthly.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	512,164	-	512,164	63,916
Current assets	1,239,958	126,625	1,366,583	1,432,985
Current liabilities	(148,162)	-	(148,162)	(358,552)
Long term liabilities	(2,635)	-	(2,635)	(7,134)
	<u>1,601,325</u>	<u>126,625</u>	<u>1,727,950</u>	<u>1,131,215</u>

21. MOVEMENT IN FUNDS

	At 1/9/24 £	Net movement in funds £	Transfers between funds £	At 31/8/25 £
Unrestricted funds				
General fund	908,304	(240,935)	933,956	1,601,325
Designated	100,000	-	(100,000)	-
	<u>1,008,304</u>	<u>(240,935)</u>	<u>833,956</u>	<u>1,601,325</u>
Restricted funds				
Sports, inclusion and participation	8,408	47,389	(48,118)	7,679
Health	61,895	96,364	(52,514)	105,745
Education	52,608	229,068	(268,475)	13,201
Parkgate astro	-	464,849	(464,849)	-
	<u>122,911</u>	<u>837,670</u>	<u>(833,956)</u>	<u>126,625</u>
TOTAL FUNDS	<u>1,131,215</u>	<u>596,735</u>	<u>-</u>	<u>1,727,950</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	686,782	(927,717)	(240,935)
Restricted funds			
Sports, inclusion and participation	420,217	(372,828)	47,389
Health	331,056	(234,692)	96,364
Education	1,054,303	(825,235)	229,068
Parkgate astro	464,849	-	464,849
	<u>2,270,425</u>	<u>(1,432,755)</u>	<u>837,670</u>
TOTAL FUNDS	<u>2,957,207</u>	<u>(2,360,472)</u>	<u>596,735</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/23 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
Unrestricted funds				
General fund	807,465	(52,043)	152,882	908,304
Designated	80,000	-	20,000	100,000
	887,465	(52,043)	172,882	1,008,304
Restricted funds				
Sports, inclusion and participation	21,739	(26,298)	12,967	8,408
Health	59,791	(24,011)	26,115	61,895
Education	52,913	211,659	(211,964)	52,608
	134,443	161,350	(172,882)	122,911
TOTAL FUNDS				
	1,021,908	109,307	-	1,131,215

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	616,753	(668,796)	(52,043)
Restricted funds			
Sports, inclusion and participation	441,088	(467,386)	(26,298)
Health	262,794	(286,805)	(24,011)
Education	997,148	(785,489)	211,659
	1,701,030	(1,539,680)	161,350
TOTAL FUNDS			
	2,317,783	(2,208,476)	109,307

Purpose of Restricted funds

Parkgate Astro - EFL capital grant funding received to support the redevelopment of the Parkgate Astro site.

Sports, Inclusion and Participation - delivering a range of initiatives for social integration and Community cohesion.

The projects within Sports, Participation & Inclusion included:

Primary League Primary Stars (Premier League Charitable Foundation)
Kinder, Joy of Moving (EFL in the Community)
Active Lives (Yorkshire Sport Foundation)
Emerging Talent Centre (The FA)
Kelloggs Funding (EFL in the Community)
Park Babies (Rotherham Council)

21. MOVEMENT IN FUNDS - continued

Wildcats (Sheffield and Hallamshire County FA)
Holiday Activity Fund (Rotherham Council)
Premier League Kicks (Premier League Charitable Foundation)
Universal Youthwork (Rotherham Council)
Smiles for Miles 2.0 (CYPF Consortium)
Fans Fund (Premier League Charitable Foundation)
Harms of Hate (Rotherham Council)
Cultural Kitchen (Rotherham Council)
Positive Diversionary Activities/Feb Half (Rotherham Council)
VRU project (Sheffield Wednesday Community Program)
Winning Ways (Growth Co)

Health - delivering health related activities in deprived communities.

Social Prescribing (Voluntary Action Rotherham)
MAN v FAT
Healthwave (Connect Healthcare Rotherham CIC)
Youth Pilot Project (Voluntary Action Rotherham)
NHS Health Inequalities (Health Innovation Yorkshire & Humber)
Forever Fit Millers (Sport England)
Every Miller Matters (Awards for All)
Family Hubs (Voluntary Action Rotherham)
Severe Mental Illness (Voluntary Action Rotherham)
Menopause project- (Connect Healthcare Rotherham CIC)
Child Health Inequality (NHS South Yorkshire ICB)
Mental Health Support Grant (Voluntary Action Rotherham)
Bump Birth & Beyond (Club Doncaster)

Education - delivering education and employability programmes.

University of South Wales Degree (EFL in the Community)
Study programme (RNN Group)
Adult Community Learning (RNN Group)
BTEC Delivery Academy (League Football Education)
Rotherham Youth Hub (Department for Working Pensions)
Multiply (Rotherham Council)
Employability (Maximus)
Mentoring programme (Rotherham Council)
Quickline Qfutures - (South Yorkshire Community Foundation)
Turing Scheme (RNN Group)
NCS Open to All (NCS Trust)
NCS Residentials (EFL in the Community)
Cast Project (CAST)

General - essential core running of the business to support the charity operating within the constraints of the funding partners.

Children Capitol of Culture (Rotherham Council)
Year of Service (EFL in the Community)
Smart Meter (EFL in the Community)
Core (EFL in the Community)
Core (Premier League Charitable Foundation)
Parkgate Astro Refurbishment (Football Foundation)

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

21. MOVEMENT IN FUNDS - continued

Parkgate Astro Refurbishment (Garfield Weston)
Parkgate Astro Refurbishment (Sky Bet)
Parkgate Astro Refurbishment (Bernard Sunley)

Inter fund transfers

The transfer from designated funds to unrestricted funds during the year ended 31 August 2025 is to clear the balance as there is no longer a need for designated funds in line with the charity's policies.

22. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Rotherham United Football Club (RUFC) Limited

Mr P Douglas and Mrs K Thomas are trustees/directors of both the charity and RUFC. The charity also has close links with the football club. During the year the charity paid £75,345 (2024: £64,474) to Rotherham United Football Club (RUFC) Limited for goods and services provided. The charity received £6,000 (2024: £6,380) from Rotherham United Football Club (RUFC) Limited.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due to Rotherham United Football Club (RUFC) Limited was £220 (2024: £1,272).

ASD Lighting Plc

Mrs K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll and administrative support. The charity paid £9,316 (2024: £14,186) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £65 (2023: £68).

Triple Threat Theatre Academy

Mr J Noble's wife is linked with Triple Threat Theatre Academy. During the year, the charity paid £2,670 (2024: £9,015) to Triple Threat Theatre Academy for various workshops.

Bramley Sunnyside Infant School

Mr M Hannigan is on the Chair of Governors for Bramley Sunnyside Infant School. During the year, the charity paid £nil (2024:£nil) and received £600 (2024:£600) from Bramley Sunnyside Infant School.

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	596,735	109,307
Adjustments for:		
Depreciation charges	32,262	27,246
Loss on disposal of fixed assets	23,166	-
Interest received	(27,028)	(29,136)
Capital grants received	(464,849)	-
Decrease/(increase) in debtors	78,814	(55,074)
(Decrease)/increase in creditors	(213,491)	39,865
Net cash provided by operations	25,609	92,208

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash in hand	1,358	295
Notice deposits (less than 3 months)	1,168,509	1,157,160
Overdrafts included in bank loans and overdrafts falling due within one year	(3,102)	-
Total cash and cash equivalents	<u>1,166,765</u>	<u>1,157,455</u>

25. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/24	Cash flow	At 31/8/25
	£	£	£
Net cash			
Cash at bank and in hand	1,157,455	12,412	1,169,867
Bank overdraft	-	(3,102)	(3,102)
	1,157,455	9,310	1,166,765
Debt			
Finance leases	(11,633)	4,500	(7,133)
	(11,633)	4,500	(7,133)
Total	<u>1,145,822</u>	<u>13,810</u>	<u>1,159,632</u>

Accounts

REGISTERED COMPANY NUMBER: 06451012 (England and Wales)
REGISTERED CHARITY NUMBER: 1123692

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2024
for
Rotherham United Community Trust

Rotherham United Community Trust

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for the Year Ended 31 August 2024

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Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

The Goal Zone
New York Stadium
New York Way
Rotherham
South Yorkshire
S60 1AH

Trustees

Z Ahmed Community Learning Manager
P G Douglas Chief Operating Officer
M P Hannigan Operations Director
A Mohammed Director of Trust
Ms K Thomas Accountant
Mrs C A Foster External Funding Officer
G Shone Projects And Operations Manager
D Wilson Director of Development
Mrs F Ross Company Director
J Page Medical Director (resigned 11/3/24)
K Merry Deputy Ceo
Mrs K Smith (appointed 12/4/24)
S Goodwin (appointed 11/3/24)

Company Secretary

Taylorred Business Secretaries Limited

Auditors

Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Parker Rhodes Hickmotts
The Point
Bradmarsh Business Park
Rotherham
S60 1BP

Bankers

Barclays
10-12 Pinstone St,
Sheffield City Centre,
Sheffield
S1 2HN

Objectives and activities

Policies and objectives

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of South Yorkshire and 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 interest 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 the charity.

The charity has the broad aim of providing increased opportunities for children and young people to engage in qualified football coaching and other sporting activities.

Strategies for achieving objectives

The strategies employed to achieve the charity's objectives are to:

- Provide opportunities to children and young people of all abilities to engage in football/sporting activities;
- Provide a broad range of activities and venues within Rotherham and surrounding areas to increase opportunities for children and young people to benefit from qualified football coaching and sporting activities;
- Establish effective lines of communication with local school and, where applicable, Governing Bodies of Schools;
- Establish working relationships with, where applicable, FA, PFA, Football League, Premier League, Children Services and relevant partners;
- Deliver a quality and professional service provided by FA qualified coaches;
- Liaise with the local PDM's relating to the development and delivery of the sessions;
- Establish a comprehensive and effective marketing strategy to promote and highlight the charity's services within schools around Rotherham.

The Trust is reliant not only on paid staff but volunteers from within the many communities it works. Many of the volunteers start as participants and then progress to help organise the activities. Over the course of the pandemic, RUCST worked in partnership with VAR and RMBC to support the management and deployment of volunteers to support those isolating or in crisis. The volunteers were not just recruited from activities but from the fans of RUFC who wanted to give something back at a challenging time. Some volunteers are also recruited via our Education and NCS programme as a big part of our values is going above and beyond. The students value the work we do and find it a good opportunity to gain additional skills alongside their studying with the Rotherham United Sports College.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

Achievements and performance

Overview

This report provides an overview of the incredible impact and reach of Rotherham United Community Trust during the 2023/24 year. Before you read on it would be remiss of me not to mention that none of this would have been possible without the continued dedication of our amazing team, the guidance and expertise of our board of trustees, and the invaluable support of our partners and funders.

Our mission, indeed our promise to you, is that we will use our passion for helping others and the influence of the Rotherham United Football Club brand to help individuals recognise and achieve their goals, to create pathways, to inspire future generations and ensure that we have a lasting impact in all of our communities.

We will do this by caring for all Rotherham residents, by listening to and understanding individuals and their communities, by being inclusive and having respect, by developing our staff to ensure our standards and professionalism are the best they can be and, most of all, by ensuring that what we deliver is engaging, fun and relevant.

Thank you to everyone who has contributed to making a positive difference in our town. Together, we continue to build a stronger, more united Rotherham.

Children's Capital of Culture

In 2025, Rotherham will become the world's first Children's Capital of Culture designed and delivered by children and young people from our borough. With children, young people, and families at its heart, the Children's Capital of Culture field is an exciting and interactive space jam-packed with things to do. With hands on creative activities, brilliant performances by children and young people from across the borough. The CCOC funds 2 part time staff members whose purpose is to plan, deliver and evaluate Rotherham United Community Trusts project.

NCS Year of Service

In May 2024, the trust partnered with EFL in the Community and NCS Trust to offer x4 roles for 18-24-year-old from the borough to further enhance their working credentials. The programme, totalling 39 weeks gave the 4 staff members vital skills within our sector providing experience trust wide in departments such as; School and Sports, Health and Wellbeing, Youth and Inclusion and Football Development. The programme came to an end in February 2025, all 4 staff members are retained internally progressing onto permanent contracts.

Smart Energy

The Smart Energy GB partnership reaches football fans via EFL Final matches with mass advertising, through local club activations and community engagement with the EFL Trust to highlight the budgeting and energy management benefits of smart meters. Smart Energy GB are in their fourth year working in partnership with the EFL to help football fans understand how a smart meter can help them take control of their energy bills.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2024

Premier League Primary Stars

Rotherham United Community Trust (RUCT) delivered a wide range of activities and provisions aimed at engaging young people throughout the community. The primary focus centred around using the positive power of professional football clubs to inspire children to be active, look after their wellbeing and develop important life skills.

Throughout the year, the team had to achieve the following KPIs set by PLCF.

Key performance indicator	Annual minimum target output	Annual stretch target output	Actual annual output
PE support	12	12	12
Target Interventions	12	14	33
Girls only Extra Curricular football sessions	3	3	4
Social Action projects	2	2	2
Anti-Discrimination Workshops	3	5	7
Education Activations	10	12	35
Competitions	3	4	6

EFL in the Community Move and Learn, Joy of Moving

Ferrero UK's corporate social responsibility project, the Joy of moving programme, which has been developed and delivered through a partnership with EFL Trust for over seven years, is based on methodology which is designed to inspire children to move through play and captures the fun approach, which we know is key. The methodology was established by independent experts, including Foro Italico (Rome University) and the Italian Olympic Committee (CONI) and focuses on developing key skills in four major areas:

- Physical fitness
- Motor coordination
- Cognitive functions & creativity
- Life skills

The Joy of moving programme is delivered within schools across Rotherham and consists of two elements; the Move & Learn project and Joy of moving Festivals. We have delivered in a minimum of 27 schools working with over 1620 children.

Schools Packages

During the 2024/24 academic year the Participation team has worked with 80% of the primary schools across Rotherham delivering physical education, Premier League Primary Stars interventions, EFL Joy of Moving sessions and more. 15 of these schools are RUCT partnership schools; through this partnership they have received match tickets, signed merchandise and inflatable fundraising festivals, all which support schools to raise vital funds to expand their sport and physical activity offer.

Match-days

Across the Football season, the trust worked in partnership with Rotherham United F.C ensuring we had a presence at every home fixture throughout the season totalling 26 occurrences. Every match-day is packed full of events, activities and partner collaborations such as Flag Bearing, Half time cup competitions, match-day themes to name a few.

Study Programme

16 to 19-Year-Old Study Programme (NCFE Level 2 / BTEC Level 3)

The 2023/24 academic year concluded in June, with the Sports College achieving over 95% retention and achievement. The year was ended with an Awards Evening at the New York Stadium, where we celebrated the success of our students both in relation to their education and footballing achievements.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

Last year we introduced an alternative Level 3 course alongside the existing 'Sports Coaching & Development' pathway. The new Level 3 in 'Sport, Fitness & Personal Training' provides learners with more study options, and is more suited to those wanting to pursue careers in physiotherapy and sports science. To further enhance the experience for learners on this course, we are delighted to have been working in partnership with Places Leisure and the English Institute of Sport to allow students to use their first-class fitness facilities. Over the last 12 months we have also welcomed various guest speakers, including first team players, Academy staff, the Royal Marines, Howard Webb, Les Payne and Chris Dolby, all alongside our standard study timetable.

Recruitment for 2024/25 has been remarkably successful, with over 120 students enrolling onto our various Study Programmes. This is an increase from the previous academic year and is testament to the hard work of the team in creating an inspiring environment and trusted reputation across the town. Enrolment was carried out over 2 days at the New York Stadium.

Academy Delivery

The 2021-24 Academy cohorts completed their BTEC and apprenticeship qualifications in April, with many achieving their target grades.

Both 1st and 2nd year scholars completed a comprehensive induction programme delivered throughout the summer. This was delivered by all members of the multi-disciplinary team including coaching, sports science, player care and safeguarding staff. Induction topics included Equality & Diversity, Personal Development and Identity.

Over the next quarter both groups will be undertaking their UEFA C Coaching and Level 1 Refereeing qualifications. This will allow them to enhance their CV and support their career progression opportunities.

Foundation Degree (in partnership with University of South Wales)

The 2023/24 academic year saw 18 students studying across our Foundation Degree Programmes (Football Coaching & Development, Sports Coaching & Development and Top-Up), complete their qualifications. This was a mix of former BTEC students who had progressed internally and external students who joined us from local sixth forms. We always aim to nurture students to become our next cohort of coaches; this has proven successful to date, with many current and former students now employed by the Trust.

Alternative Provision

Our Alternative Provision has continued to grow throughout the 2024/25 academic year, and we are now working with over 10 schools delivering various interventions.

Since the start of the new academic year, we have been working with over 20 students from 6 different schools across our AP programmes. This increase in engagement is the result of the successful reputation we have built since schools returned following the COVID-19 pandemic. Feedback received from schools has been outstanding, and the staff involved continue to have a profound impact on the young people they work with.

Multiply

Working in Partnership with Rotherham Council, the trust are delivering the Multiply programme. The programme is for Rotherham residents aged 19+ who have not achieved a maths GCSE of at least a Grade C or equivalent. The Multiply programme includes a range of free courses and support, such as:

- Workshops
- In-person classes
- Family Learning
- In work development
- Digital resources

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2024

Employability

Rotherham United Community Trust are proud to be the only professional football club to host a DWP (Department for Work and Pensions) Youth Hub and have supported over 200 young people into employment since its launch. We have also successfully delivered over 500 action plans that have enabled young people aged 16-24 to create a clear career plan, giving them motivation to move closer to or into employment. As of November 2024, we have entered into our 5th year of delivery and expanded our team by adding a second Employability and Skills Officer.

MAN v FAT

Our MAN v FAT programme continues to run successfully, with around 80 men attending Parkgate Astro every Friday night to socialise, play football and weigh in. As of February 2025, we are currently in our twentieth season, with every intention to maintain and grow the league going forward.

Social Prescribing

Our Social Prescribing Service has gone from strength to strength in the past 12 months. We continue to provide person-centred support to all individuals referred to us, offering them a friendly listening ear and safe, welcoming activities. We understand that each person is different, and therefore the support that we offer is dependent on the individual. Over the past year, we have worked consistently with around 40 different referrals at any one time, with staff dedicating 6-8 hours per week to providing 1:1 support either over the phone or in person.

VAR youth Work Pilot

Working in partnership with Children, Young People and Families Consortium the trust supporting the delivery of the "Youth Work Pilot". The Youth Worker Pilot is a new project currently being delivered by the Children, Young People and Families Consortium which embeds a Youth Worker Service within the Rotherham Hospital Children's Ward.

A dedicated Youth Worker Team will be working both within Rotherham Hospital and out in the community, working alongside children, young people and their families to support them to navigate health services and transition seamlessly into adult-led care and access further support in community settings.

The project aims to support children and young people aged 11 to 19 with new and existing long-term conditions (asthma, epilepsy, diabetes) and complex health care needs. The service may be extended beyond the 19th birthday for young people who have an Education and Health Care Plan (on a case-by-case basis).

Mental Health

Our mental health provision is more in need than ever as a result of the pandemic and cost of living crisis. Over the past year we have provided an average of 6 sessions per week specifically tailored towards improving mental health, from coffee mornings and walking groups to badminton and inclusion football.

Shine Health Academy

After the successful delivery of the project in 2023, we are proud to continue the vital service in partnership with Shine Health Academy for a second year. Shine is a 12-week, tier 3 weight management programme for young people, which works closely with and receives referrals from NHS England Complications from Excess Weight (CEW) Clinics. Having previously worked with the 0-19 service on their WHAM (Weight, Health and Attitude Management) project, we identified children's weight management as a gap in our provision and were eager to move back into this area.

Due to the success of this first cohort, we have now secured a 10-year license to use the Shine content and materials independently. This exciting opportunity will allow us to create our own weight management programme for young people using evidence-based resources, which can be delivered both in schools and as an extracurricular project in community settings.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2024

Premier League Kicks

Rotherham United Community Trust (RUCT) delivered a wide range of activities and provisions aimed at engaging young people throughout the community. The primary focus centred around providing accessible outdoor and indoor sports, youth clubs, and youth voice initiatives within a 1-5-mile radius of participants' homes. Key efforts included organising four external and two internal tournaments in collaboration with clubs such as Sheffield Wednesday, Manchester United, Middlesbrough and Doncaster Rovers. A particular highlight of the year was taking a group of SEND young people that attend our PL Kicks sessions to Middlesbrough for the Premier League Disability Football Festival, where their determination and talent lead them to win the event and brought the trophy back to Rotherham. This achievement had a huge impact on the young people involved, boosting their confidence and showing them what they can achieve when they work together as a team. Winning the festival not only brought them closer together and celebrated their work but doing so in a safe and inclusive environment made the experience even more rewarding, hopefully inspiring them to stay active and continue participating in sports with enthusiasm and pride.

Our educational outreach involved workshops aligned with national campaigns such as Hate Crime Awareness Week, Black History Month, and Rainbow Laces. By being active supporters of these campaigns, it heightens young people's awareness of critical social issues, fostering empathy and a deeper understanding of diversity and inclusion. Participating in these campaigns attempts to empower young people to become advocates for positive change in their communities, promoting acceptance and respect for everyone in Rotherham and beyond. 'Beyond' in this reporting year extended all the way to Ghana where, after a year of hard work, young people got the chance to make a difference on a global scale with a 10-day humanitarian aid visit to Ghana.

The success of this year's delivery has widely come down to the partners we work with and the collaborations we have within our local community, the voluntary sector, councillors,

VR Fund PCC

Through sport and art, the PCC Celebrating diversity project raised awareness of hate crime by capturing the lived experiences of people who have been victims of hate crime, with a focus on Islamophobia. We increased awareness of hate crime and how to report it by collaborating with communities affected by hate crime. There is still underreporting of hate crime, and projects like this inform the public and encourage civic responsibility so people become upstanders to report incidents. Putting hate crime back on the agenda.

Harms for Hate

We have received funding from Rotherham Metropolitan Borough Council (RMBC) to deliver a Harms of Hate education day.

The event aims to educate local young people around the issues of hate speech, radicalisation, and knife crime, whilst combating discrimination as well as bullying within our communities and schools.

Safer Street 5 / Safer Rotherham Partnership

The funding has been used to create an array of diverse opportunities for young people to engage with Rotherham United Staff in the heart of their communities.

In 5 diverse community areas such as community centres, sports parks, MUGA's and community venues. The project has engaged 123 individuals from the ages of 8-17. Alongside this delivery, we continue to openly discuss youth opportunities, local ASB and community tension with participants. We do this through open discussions, 1 to 1's and questionnaires.

A lot of the communities we have been able to work in through this funding don't have much access to safe spaces to hang out with friends, be involved in physical activity or build aspirations. Most of this is down to the barriers facing young people on a day-to-day basis, some of which are financial, social, wellbeing or even territorial. These barriers have been identified to us during recent consultations with young people through this project and others.

Safer Streets funding has not only provided individuals with a wide range of community interventions, but it has also created a bridge between young people within their communities and Rotherham United. A bridge we hope to continue building after the project comes to an end.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

We aim to do this through externally funding projects such as Premier League Kicks, Premier League Fans Fund, Smiles for Miles and our Universal Youth Work provision.

Smiles for Miles (VAR)

Following the success of the 2021-2023 Smiles for Miles Base Project, we are delighted to have been awarded the Smiles for Miles 2.0 project which continues our offering of open access youth groups, positive activities and specialist support for Children and Young People in Rotherham for an additional three-year period from April 2024 to March 2027.

The project is all about co-production and supporting young people to reach their goals (as defined by them) and lead the direction of the project based on what they say they need or would like to "have a go at".

Our project priorities are around early intervention, improving spaces and places that matter to communities, bringing people together and building strong relationships in and across communities. We want to provide young people with the right activities and support, in the right place, at the right time.

Disability & SEND (Special Educational Needs and Disabilities)

Our long-lasting relationship with Rotherham Parents Carers Forum (RPCF) proceeds to enhance our engagement with young people experiencing a range of SEND needs, helping us to provide the best support we can to young people and their families.

More recently we have been awarded a small funding grant from Sheffield and Hallamshire FA, through which we have been able to access three powerchairs donated by Middlesbrough PFC.

This will add a new aspect of disability sports to Rotherham (the nearest Powerchair Football provision is currently in Leeds). We are honoured to be able to offer Powerchair Football to the disabled community, with sessions starting in October 2023.

Community Cohesion & Celebration

The Trust's United 4 Communities programme has been praised for its commitment to not only improving the mental and physical wellbeing of its participants, but also for its dedication to providing a safe space for refugees and asylum seekers who live in Rotherham.

The U4C group is made up of refugees and asylum seekers who live in Rotherham. Alongside playing football, RUCT works with participants to help them improve their mental and physical wellbeing and supports their integration into the local community.

RUCT once more celebrated Ramadan and Eid in 2024 with our Midnight Ramadan Tournament series, held each Friday night throughout Ramadan.

Unique in the region, RUCT welcomed more than 100 players from 12 teams to take part in the tournament, taking place at Rotherham Indoor Football Centre between 11pm-1am. The event offered a free weekly 5-a-side league for participants celebrating the month of Ramadan.

Ghana

In October 2023, we travelled to Ghana with a group of young people. We aimed to continue the work we began within the schools, the orphanages and local communities.

While in Ghana it was important that the students did not only carry out the community work, we set out to do but also learn about the history of the country and the people of Ghana went through to get to where they are now. We spent time visiting various places like, Kwame Nkrumah Memorial Park, Independence Square and the local craft market. We had overnight trips to Cape Coast and Volta.

NCS Residentials

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

2023/24 Saw the return of the NCS programme at the trust, whereby the residential format was reintroduced in partnership with EFL in the Community and Ingeus. We worked with various partners taking 217 young people on a 1 week residential. The residential experiences were designed to give young people a taste for independence by living away from home. They had the opportunities to mix with a new crowd of people and take on exciting challenges together, learning new skills across three key themes: Employability, Life Skills, and Social Action.

NCS Regional Programme

In September 2023, Rotherham United Community Trust managed the regional project funded directly by NCS Trust, working in partnership with local CCOs; Sheffield Wednesday Community Programme, Sheffield United Community Foundation, Reds in the Community and Club Doncaster Foundation. The 2-year programme will offer a variety of experiences for 2100 young people aged between 15-17 across South Yorkshire. The total contract value is valued in excess of £550,000.00.

Facilities

As of August 2024, the trust has secured funding from Football Foundation to re-develop Parkgate Astro, work is scheduled to commence in December 2024 with a planned completion date of March 2025. Alongside the part-funded development, the trust will invest in the buildings at Parkgate to ensure they meet the standards of the external development. The site will play a fundamental part in the trust's future, having a state-of-the-art facility allows us to continually deliver and enhance provision.

In addition to the development at Parkgate Astro, The Trustees have agreed to invest unrestricted reserves in our facilities at New York Stadium, ensuring our rooms are fit for purpose as we continually evolve as a charity.

More Than Football (Year 3)

The More Than Football programme focuses on three target areas in Rotherham; Eastwood, Kimberworth and Maltby. This programme is genuinely needs-led, designed and delivered by the community for the community, and has been co-produced by VCSE infrastructure partners in consultation with service users and their members. The programme targets new audiences and places which are not currently taking part in physical activity and adopts a new model of co-delivery. It is the only initiative which makes an entitlement pledge to all Eastwood, Kimberworth and Maltby residents of offering opportunities to access physical activity within a 10-minute walk from their home.

The More Than Football programme will also support the Moving Rotherham partnership in delivering a transformational behaviour change programme and deliver their aim of 'people in Rotherham being proud to live in and contribute to stronger, thriving communities by engaging with physical activity or sport'.

The plans will be based on engaging key participants through the delivery of recreational and informal football activity, with aims of;

1. Increasing participation in different forms of football.
2. Increasing participation in different physical activity/sport.
3. Providing opportunities for the community to encourage behavioural and mind set change, to encourage leading a healthy, active and social lifestyle.
4. Decreasing loneliness by bringing people together through alternative provisions such as coffee mornings, walking groups, group fitness classes and much more.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

Emerging Talent Centre (Year 2)

In September 2022, the Trust became one of 53 clubs in England to be given a licence to run an Emerging Talent Programme for girls aged 9 to 14. The programme aims to develop talented girls around Rotherham, with a long-term goal of giving them a chance to represent England at professional level.

After the success of last summer's ETC, trials started again with 400 new participants in attendance (not including those already on the programme). We look forward to working with the 60 girls who are enrolled on the programme for the current season.

Emerging Talent

The ET is for boys aged 9 to 13, offering them the opportunity to train twice a week and compete against other clubs across the region. We've had 84 boys take part in these weekly sessions, which even saw one child invited to an academy trial with Rotherham United Football Club. The group are incredibly excited for the upcoming season and are eager to find out what fixtures and experiences await.

Our Future Stars Under 7s and Under 8s programme also continued to grow, with 30 children taking part in two weekly sessions. As of now, 7 of the U7 Future Stars group have been invited into RUFC's pre-academy, and two Future Stars U8's.

Holiday Camps

Our Holiday Camps have continued to go from strength to strength, part at Wickersley, St Bedes and Dinnington F.C. Our camps are fun, educational experiences that encourage children to be active and take part in football. Those in attendance had a special experience this year thanks to the engagement of Rotherham United and Rotherham United Women first team players, who gave up their time to come and say hello, sign autographs and take pictures.

Both RUCT and the Academy have also been instrumental in setting up official partnerships between grassroots clubs and RUFC. Through the partnerships, grassroots clubs receive raffle prizes such as match tickets and signed merchandise, and coaches also have the opportunity to partake in free CPD experiences.

Healthy Holiday Programme

Between September 2023 and August 2024, our Healthy Holidays Programme continued to establish itself with long term partners, consistent staffing and a fantastic experience. This has ensured that children have returned in high numbers time and time again.

During this period, we have worked with Places Leisure in Aston, Rotherham, Maltby and Wath to offer daily swim sessions, and have also teamed up with Triple Threat Theatre Academy, Trailblazer Cheerleading, Dinnington Boxing Club, Dinnington F.C., Rationale Arts Street Dance, Yogalols and Rotherham Parent Carers Forum. We've also worked with a whole host of small businesses and external deliverers, including Simon from 90 Minute Music, Phil Sheppard, Jowanna Rose, Jade March and Chris Clyburn, to provide creative and practical experiences here at the New York Stadium.

We recruited teachers, teaching assistants and other pastoral workers to supplement our team and in doing so have created employment opportunities for over 30 additional staff. We have hosted over 25 work placement students in addition to this, with 10 of those committing to further voluntary hours at our holiday camps.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2024

As you can see from the statistics below, we have made steady improvements throughout the year;

Winter 2023:

Places available: 1020

Attendance: 675

Easter 2024:

Places available: 1160

Attendance: 871

Summer 2024:

Places available: 3620

Attendance: 2996

Structure, governance and management

Constitution

Rotherham United Community Sports Trust is registered as a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 11 December 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Methods of appointment or election of Trustees

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charity's work. Trustees are appointed at the AGM by first and second nomination.

Policies adopted for the induction and training of Trustees

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law.
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association.
- Recent copies of minutes of meetings.
- The business plan and recent financial performance of the organisation.
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

Pay policy for key management personnel

Key management personnel comprises of the trustees and senior employees. Only the senior employees receive remuneration for their work and their salary is set by the board of trustees. Advice on remuneration is obtained from the Trust's solicitors and annual reviews are undertaken to assess key management performance against remuneration levels.

Jamie Noble is the Head of the Trust taking responsibility for the day to day management. Jamie is supported by the Chair and Finance Director on a weekly basis. Other Trustees support and work closely with the Trust on regular basis. A strong team of long serving managers spanning Finance, Administrations, NCS, Health and Education, report to the Head of the Trust.

Rotherham United Community Trust

Report of the Trustees **for the Year Ended 31 August 2024**

Financial risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Particular attention has focused on risk assessment of all activities delivered ensuring the safety and well being of the service user. A key element in the management of the financial risk is the implementation of the reserves policy which is reviewed annually by the board of trustees.

Financial review 2023/24

2023/24 has resulted in a surplus of £109k compared to a surplus of £16k in the prior year. Income for charitable activities and grants (£1.7m) was higher than the prior period (£1.3m), resulting in the higher surplus for the period. The charity carried forward funds at 31 August 2024 of £1,131,215 of which £122,911 are restricted funds and £1,008,304 are general funds. Of the general funds, £100,000 has been set aside as designated funds.

Reserves policy

The trustees' policy is to hold free reserves of six months unrestricted expenditure. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. Free reserves including the designated fund at 31 August 2024 were £944,388 which consists of unrestricted funds, less unrestricted tangible fixed assets (£1,008,304 - £63,916).

Plans for future periods

With the safety and wellbeing of staff and the community being a priority, the charity will continue to develop its range of projects and courses in future period. Following the Government Covid road map the charity will deliver education and support to the community. Facilities at Parkgate Astro and the AESSEAL New York Stadium will continue to be key for delivery. Additional delivery space at the stadium has been let on the ground floor of the existing unit currently being leased by the charity.

Fundraising activities

The Trust does not actively fundraise however, we will sometimes fundraise for specific projects or items. The money raised then went towards the cost of a new defibrillator which was match funded by the Start a Heart campaign. NCS also fundraise, however that is part of the project to find a worthy local project and work with them. This is done by either raising money for a reason or to do something which will make a difference to their organisation, which could be renovating a room or garden.

The Trust employs a full time Community Projects Manager whose sole purpose is to apply for funding. Her role is to source grants, work with key stakeholders and then formulate a bid. Any money generated is recorded appropriately and then either spent in the spirit or handed over to the third party.

The Trust remains GDPR compliant to ensure all personal information is protected.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham United Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sutton McGrath Hartley, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ...14/04/2025..... and signed on its behalf by:



.....
Ms K Thomas - Trustee

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Opinion

We have audited the financial statements of Rotherham United Community Trust (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment of the susceptibility to material misstatement, whether by fraud or error, is made in a risk based approach.

In this approach, laws and regulations applicable to the entity, such as the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102, Charities SORP, employment law, and Health and Safety law is considered. The policies and controls the entity has in place to comply with these laws are reviewed, by discussion, reviews of correspondence and registrations monitored by external bodies. The engagement team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Policies and controls relating to the risk of material misstatement as a result of fraud, management override of controls, and revenue recognitions are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of accounting entries, including journals, challenging assumptions and judgements, reviewing and evaluating related parties transactions, and wider background searches. Testing of income recognition and fund accounting is also completed.

We have ensured that the engagement team have appropriate levels of competence and experience to effectively monitor these risks and carry out work relevant to our assessment of each risk, including consideration of the sector the charity operates in and its size and complexity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Salim FCCA (Senior Statutory Auditor)
for and on behalf of Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

15/04/2025

Date:

Rotherham United Community Trust

Statement of Financial Activities
for the Year Ended 31 August 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	57,502	-	57,502	5,893
Charitable activities	5				
Charitable activities		-	1,701,030	1,701,030	1,294,174
Other trading activities	3	526,442	-	526,442	475,459
Investment income	4	29,136	-	29,136	11,493
Other income	6	3,673	-	3,673	-
Total		616,753	1,701,030	2,317,783	1,787,019
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		668,796	1,539,680	2,208,476	1,770,737
NET INCOME/(EXPENDITURE)		(52,043)	161,350	109,307	16,282
Transfers between funds	20	172,882	(172,882)	-	-
Net movement in funds		120,839	(11,532)	109,307	16,282
RECONCILIATION OF FUNDS					
Total funds brought forward		887,465	134,443	1,021,908	1,005,626
TOTAL FUNDS CARRIED FORWARD		1,008,304	122,911	1,131,215	1,021,908

The notes form part of these financial statements

Rotherham United Community Trust

Balance Sheet
31 August 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	63,916	91,162
CURRENT ASSETS			
Debtors	14	275,530	220,456
Cash at bank and in hand		1,157,455	1,040,610
		<u>1,432,985</u>	<u>1,261,066</u>
CREDITORS			
Amounts falling due within one year	15	(358,552)	(318,687)
NET CURRENT ASSETS		<u>1,074,433</u>	<u>942,379</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,138,349</u>	<u>1,033,541</u>
CREDITORS			
Amounts falling due after more than one year	16	(7,134)	(11,633)
NET ASSETS		<u>1,131,215</u>	<u>1,021,908</u>
FUNDS	20		
Unrestricted funds:			
General fund		908,304	807,465
Designated		100,000	80,000
		<u>1,008,304</u>	<u>887,465</u>
Restricted funds		<u>122,911</u>	<u>134,443</u>
TOTAL FUNDS		<u>1,131,215</u>	<u>1,021,908</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/04/2025 and were signed on its behalf by:



.....
K Thomas - Trustee

The notes form part of these financial statements

Rotherham United Community Trust

Cash Flow Statement
for the Year Ended 31 August 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	22	92,208	141,323
Interest element of hire purchase payments paid		-	499
Net cash provided by operating activities		<u>92,208</u>	<u>141,822</u>
Cash flows from investing activities			
Interest received		<u>29,136</u>	<u>11,493</u>
Net cash provided by investing activities		<u>29,136</u>	<u>11,493</u>
Cash flows from financing activities			
Capital repayments in year		<u>(4,499)</u>	<u>(4,999)</u>
Net cash used in financing activities		<u>(4,499)</u>	<u>(4,999)</u>
Change in cash and cash equivalents in the reporting period		<u>116,845</u>	<u>148,316</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,040,610</u>	<u>892,294</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,157,455</u></u>	<u><u>1,040,610</u></u>

The notes form part of these financial statements

Rotherham United Community Trust

Notes to the Financial Statements for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement Of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement, its recognition is deferred and included in deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold - Straight line over 7 years

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

Motor vehicles - 20% on cost and Straight line over 3 years

Computer equipment - 25% on cost

The company's policy is to not capitalise any purchases under the value of £1,500.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Grants	<u>57,502</u>	<u>-</u>	<u>57,502</u>	<u>5,893</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Events income	<u>526,442</u>	<u>-</u>	<u>526,442</u>	<u>475,459</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Deposit account interest	<u>29,136</u>	<u>-</u>	<u>29,136</u>	<u>11,493</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024 Charitable activities	2023 Total activities
	£	£
Sports, inclusion and participation	441,088	537,310
Education programme	997,148	553,496
Health programme	262,794	203,368
	<u>1,701,030</u>	<u>1,294,174</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. OTHER INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Other income	<u>3,673</u>	<u>-</u>	<u>3,673</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Charitable activities	<u>2,208,476</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	1,121,885	1,015,040
Facility costs	714,492	432,614
Motor and travel expenses	86,452	70,837
Direct costs and equipment	107,736	108,480
Post, stationery and advertising	19,027	17,458
Legal and professional fees	43,244	19,656
General property and overhead costs	79,454	71,565
Audit fees	8,940	8,340
Depreciation	27,246	27,246
Interest payable and similar charges	-	(499)
	<u>2,208,476</u>	<u>1,770,737</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>27,246</u>	<u>27,245</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,027,852	920,913
Social security costs	75,027	75,663
Other pension costs	19,006	18,464
	<u>1,121,885</u>	<u>1,015,040</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	60	55
Employees	<u>60</u>	<u>55</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	1	1
£60,001 - £70,000	<u>1</u>	<u>1</u>

Key management remuneration in the year amounted to £377,813 (2023: £383,018).

Contributions to the employee pension schemes for the year totalled £8,434 (2023: £8,999) for key management.

The pension costs are allocated between activities and restricted and unrestricted funds based on the individual staff member direct/indirect on each activity.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,893	-	5,893
Charitable activities			
Charitable activities	-	1,294,174	1,294,174
Other trading activities	475,459	-	475,459
Investment income	11,493	-	11,493
Total	<u>492,845</u>	<u>1,294,174</u>	<u>1,787,019</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable activities	570,245	1,200,492	1,770,737
NET INCOME/(EXPENDITURE)	(77,400)	93,682	16,282
Transfers between funds	690,319	(690,319)	-
Net movement in funds	612,919	(596,637)	16,282
RECONCILIATION OF FUNDS			
Total funds brought forward	274,546	731,080	1,005,626
TOTAL FUNDS CARRIED FORWARD	887,465	134,443	1,021,908

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2023 and 31 August 2024	102,416	15,000	35,220
DEPRECIATION			
At 1 September 2023	58,523	3,563	24,494
Charge for year	14,631	750	3,522
At 31 August 2024	73,154	4,313	28,016
NET BOOK VALUE			
At 31 August 2024	29,262	10,687	7,204
At 31 August 2023	43,893	11,437	10,726

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2023 and 31 August 2024	<u>41,289</u>	<u>10,701</u>	<u>204,626</u>
DEPRECIATION			
At 1 September 2023	18,625	8,259	113,464
Charge for year	<u>7,831</u>	<u>512</u>	<u>27,246</u>
At 31 August 2024	<u>26,456</u>	<u>8,771</u>	<u>140,710</u>
NET BOOK VALUE			
At 31 August 2024	<u>14,833</u>	<u>1,930</u>	<u>63,916</u>
At 31 August 2023	<u>22,664</u>	<u>2,442</u>	<u>91,162</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	275,530	210,316
Prepayments and accrued income	-	10,140
	<u>275,530</u>	<u>220,456</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Hire purchase (see note 17)	4,499	4,499
Trade creditors	55,995	74,601
Social security and other taxes	21,875	21,461
Other creditors	1,123	-
Accruals and deferred income	275,060	218,126
	<u>358,552</u>	<u>318,687</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Hire purchase (see note 17)	<u>7,134</u>	<u>11,633</u>

17. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2024	2023
	£	£
Net obligations repayable:		
Within one year	4,499	4,499
Between one and five years	<u>7,134</u>	<u>11,633</u>
	<u>11,633</u>	<u>16,132</u>
	Non-cancellable operating leases	
	2024	2023
	£	£
Within one year	89,977	86,636
Between one and five years	<u>34,584</u>	<u>89,034</u>
	<u>124,561</u>	<u>175,670</u>

18. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Hire purchase contracts	<u>11,633</u>	<u>16,132</u>

The hire purchase is secured against the asset to which it relates. It is repayable by instalments with interest being charged monthly.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	63,916	-	63,916	91,162
Current assets	1,075,602	357,383	1,432,985	1,261,066
Current liabilities	(124,080)	(234,472)	(358,552)	(318,687)
Long term liabilities	<u>(7,134)</u>	<u>-</u>	<u>(7,134)</u>	<u>(11,633)</u>
	<u>1,008,304</u>	<u>122,911</u>	<u>1,131,215</u>	<u>1,021,908</u>

Rotherham United Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

20. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
Unrestricted funds				
General fund	807,465	(52,043)	152,882	908,304
Designated	80,000	-	20,000	100,000
	<u>887,465</u>	<u>(52,043)</u>	<u>172,882</u>	<u>1,008,304</u>
Restricted funds				
Sports, inclusion and participation	21,739	(26,298)	12,967	8,408
Health	59,791	(24,011)	26,115	61,895
Education	52,913	211,659	(211,964)	52,608
	<u>134,443</u>	<u>161,350</u>	<u>(172,882)</u>	<u>122,911</u>
TOTAL FUNDS	<u>1,021,908</u>	<u>109,307</u>	<u>-</u>	<u>1,131,215</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	616,753	(668,796)	(52,043)
Restricted funds			
Sports, inclusion and participation	441,088	(467,386)	(26,298)
Health	262,794	(286,805)	(24,011)
Education	997,148	(785,489)	211,659
	<u>1,701,030</u>	<u>(1,539,680)</u>	<u>161,350</u>
TOTAL FUNDS	<u>2,317,783</u>	<u>(2,208,476)</u>	<u>109,307</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	179,546	(77,400)	705,319	807,465
Designated	95,000	-	(15,000)	80,000
	<u>274,546</u>	<u>(77,400)</u>	<u>690,319</u>	<u>887,465</u>
Restricted funds				
Sports, inclusion and participation	76,499	61,457	(116,217)	21,739
Health	127,084	(3,325)	(63,968)	59,791
Education	527,497	35,550	(510,134)	52,913
	<u>731,080</u>	<u>93,682</u>	<u>(690,319)</u>	<u>134,443</u>
TOTAL FUNDS	<u>1,005,626</u>	<u>16,282</u>	<u>-</u>	<u>1,021,908</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	492,845	(570,245)	(77,400)
Restricted funds			
Sports, inclusion and participation	537,310	(475,853)	61,457
Health	203,368	(206,693)	(3,325)
Education	553,496	(517,946)	35,550
	<u>1,294,174</u>	<u>(1,200,492)</u>	<u>93,682</u>
TOTAL FUNDS	<u>1,787,019</u>	<u>(1,770,737)</u>	<u>16,282</u>

Purpose of Restricted funds

Sports, Inclusion and Participation - delivering a range of initiatives for social integration and Community cohesion.

The projects within Sports, Participation & Inclusion included:

Primary Stars (Premier League Charitable Fund)
Kicks (Premier League Charitable Fund)
Joy of Moving (English Football League Trust)
Emerging Talent Centre (The FA)
PCC SYP
VRU Grant
Flood Relief (Sport England)
Smiles for Miles (VAR)

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

20. MOVEMENT IN FUNDS - continued

Holiday Activity Fund (RMBC)
Universal Youth Work (RMBC)
Ward Budgets (RMBC)
Water safety (RMBC)

Health & Wellbeing - delivering health related activities in the most deprived communities of Rotherham.

The projects within Health were as follows:
Active Through Football (Football Foundation)
Mental Health Grants (VAR)
Befriending Plus (VAR)
Man v Fat
Fit Fans (English Football League Trust)

Education & Employability - delivering education and employability courses primarily to post 16 learners through local and national partnerships.

The projects within Education were as follows:
Study Programme (RNN Group)
Adult Community Learning (RNN Group)
Multiply (RMBC)
Job Centre Plus (DWP)
University of South Wales, Degree (English Football League Trust)
National Citizen Service (English Football League Trust)
Feel Well Work Well, Sheffield Futures

General - essential core running of the business to support the charity operating within the constraints of the funding partners.

Purpose of Designated funds

The designated funds are held with a view to meeting the short term costs anticipated for non-funded staff salaries, rent or investment.

Inter fund transfers

The transfers from designated funds to unrestricted funds during the year ended 31 August 2023 are to ensure the designated funds held at the year end are in line with the policy noted above.

21. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Rotherham United Football Club (RUFC) Limited
Mr P Douglas and Mrs K Thomas are trustees/directors of both the charity and RUFC. The charity also has close links with the football club. During the year the charity paid £64,474 (2023: £73,416) to Rotherham United Football Club (RUFC) Limited for goods and services provided. The charity received £6,380 (2023: £nil) from Rotherham United Football Club (RUFC) Limited.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due to Rotherham United Football Club (RUFC) Limited was £1,272 (2023: £5,880).

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

21. RELATED PARTY DISCLOSURES - continued

ASD Lighting Plc

Mrs K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll and administrative support. The charity paid £14,186 (2023: £10,731) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £68 (2023: £235).

S66 Media Limited

Mr M Hannigan is a director of S66 Media Limited. During the year, the charity paid £nil (2023: £306) to S66 Media Limited.

Triple Threat Theatre Academy

Mr J Noble's wife is linked with Triple Threat Theatre Academy. During the year, the charity paid £9,015 (2023: £5,482) to Triple Threat Theatre Academy for various workshops.

Rotherham BMX

Mrs C Foster is associated with Rotherham BMX. During the year, the charity received £nil (2023:£718) from Rotherham BMX.

Bramley Sunnyside Infant School

Mr M Hannigan is on the Chair of Governors for Bramley Sunnyside Infant School. During the year, the charity paid £nil (2023:£625) and received £600 (2023:£250) from Bramley Sunnyside Infant School.

22. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	109,307	16,282
Adjustments for:		
Depreciation charges	27,246	27,246
Interest received	(29,136)	(11,493)
Interest element of hire purchase and finance lease rental payments	-	(499)
(Increase)/decrease in debtors	(55,074)	100,287
Increase in creditors	39,865	9,500
Net cash provided by operations	92,208	141,323

23. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/23 £	Cash flow £	At 31/8/24 £
Net cash			
Cash at bank and in hand	1,040,610	116,845	1,157,455
	<u>1,040,610</u>	<u>116,845</u>	<u>1,157,455</u>
Debt			
Finance leases	(16,132)	4,499	(11,633)
	<u>(16,132)</u>	<u>4,499</u>	<u>(11,633)</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

23.	ANALYSIS OF CHANGES IN NET FUNDS - continued			
	Total	<u>1,024,478</u>	<u>121,344</u>	<u>1,145,822</u>

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2023
for
Rotherham United Community Trust
Previously known as Rotherham United Community Sports Trust

Rotherham United Community Trust

Contents of the Financial Statements
for the Year Ended 31 August 2023

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Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

The Goal Zone
New York Stadium
New York Way
Rotherham
South Yorkshire
S60 1AH

Trustees

Z Ahmed Community Learning Manager

Ms J Arechiga Assistant Principal (resigned 16/9/22)

P G Douglas Chief Operating Officer

S A Frost Facilities And Investment Manager (resigned 14/7/23)

M P Hannigan Operations Director

D P Johnson Commercial Director (resigned 23/1/23)

A Mohammed Director of Trust

Ms K Thomas Accountant

Mrs C A Foster External Funding Officer

G Shone Projects And Operations Manager

D Wilson Director of Development (appointed 27/6/23)

Mrs F Ross Company Director (appointed 27/6/23)

J Page Medical Director (appointed 27/6/23) (resigned 11/3/24)

K Merry Deputy Ceo (appointed 27/6/23)

Company Secretary

Taylor Business Secretaries Limited

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

CHANGE OF NAME

The charitable company passed a special resolution on 15 May 2023 changing its name from Rotherham United Community Sports Trust to Rotherham United Community Trust.

Objectives and activities

Policies and objectives

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of South Yorkshire and 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 interest 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 the charity.

The charity has the broad aim of providing increased opportunities for children and young people to engage in qualified football coaching and other sporting activities.

Strategies for achieving objectives

The strategies employed to achieve the charity's objectives are to:

- Provide opportunities to children and young people of all abilities to engage in football/sporting activities;
- Provide a broad range of activities and venues within Rotherham and surrounding areas to increase opportunities for children and young people to benefit from qualified football coaching and sporting activities;
- Establish effective lines of communication with local school and, where applicable, Governing Bodies of Schools;
- Establish working relationships with, where applicable, FA, PFA, Football League, Premier League, Children Services and relevant partners;
- Deliver a quality and professional service provided by FA qualified coaches;
- Liaise with the local PDM's relating to the development and delivery of the sessions;
- Establish a comprehensive and effective marketing strategy to promote and highlight the charity's services within schools around Rotherham.

The Trust is reliant not only on paid staff but volunteers from within the many communities it works. Many of the volunteers start as participants and then progress to help organise the activities. Over the course of the pandemic, RUCST worked in partnership with VAR and RMBC to support the management and deployment of volunteers to support those isolating or in crisis. The volunteers were not just recruited from activities but from the fans of RUFC who wanted to give something back at a challenging time. Some volunteers are also recruited via our Education and NCS programme as a big part of our values is going above and beyond. The students value the work we do and find it a good opportunity to gain additional skills alongside their studying with the Rotherham United Sports College.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Achievements and performance

Foreword by the Head of Community

As we reflect upon the achievements and strides made by Rotherham United Community Trust in the 2022/2023 season, I am both honoured and delighted to pen this foreword for our Annual Impact Report. This document encapsulates not just the statistics and figures but the heart and soul of a community that has come together under the banner of Rotherham United Community Trust.

As we reflect upon the achievements and strides made by Rotherham United Community Trust in the 2022/2023 season, I am both honoured and delighted to pen this foreword for our Annual Impact Report. This document encapsulates not just the statistics and figures but the heart and soul of a community that has come together under the banner of Rotherham United Community Trust.

This year has been a testament to the power of collective effort in creating positive change. Rotherham United Community Trust has been the driving force behind initiatives that have touched the lives of countless individuals, contributing to the well-being and development of our community. From grassroots programmes fostering the love of the beautiful game to innovative educational initiatives, we have aimed to make a meaningful impact on lives.

The power of sport to inspire and unite is at the core of our endeavours, and our commitment to inclusivity and diversity is reflected throughout our provision. We've seen first-hand how the simple act of kicking a ball can break down barriers, bringing people from diverse backgrounds together with a common goal. Education has also been integral to our efforts this past year, and through educational programmes and partnerships we have sought to equip the next generation with the skills and knowledge they need to navigate an ever-changing world.

None of our achievements would be possible without the unwavering support of our dedicated staff, volunteers, and partners. It is their passion, commitment, and tireless efforts that fuel the engine of Rotherham United Community Trust. Together, we have inspired positive change that extends far beyond the football field.

As we celebrate the victories and growth documented in this Annual Impact Report, let us also acknowledge that our work is ongoing. The challenges that lie ahead require continued collaboration, innovation, and a shared commitment to building a community where everyone can thrive.

I extend my heartfelt gratitude to everyone who has played a part in making this season a success. Whether you've kicked a ball, attended an event, volunteered your time, or supported us in any way, you are an integral part of the Rotherham United family.

Here's to another year of making a positive impact, fostering community spirit, and creating lasting memories.

Community Programme Update

Healthy Holiday Programme 22/23 Season

Between July 2022 and September 2023, our Healthy Holidays Programme continued to establish itself with long term partners, consistent staffing and a fantastic experience. This has ensured that children have returned in high numbers time and time again.

During this period we have worked with Places Leisure in Aston, Rotherham, Maltby and Wath to offer daily swim sessions, and have also teamed up with Triple Threat Theatre Academy, Trailblazer Cheerleading, Dinnington Boxing Club, Dinnington F.C., Rationale Arts Street Dance, Yogalols and Rotherham Parent Carers Forum. We've also worked with a whole host of small businesses and external deliverers, including Simon from 90 Minute Music, Phil Sheppard, Jowanna Rose, Jade March and Chris Clyburn, to provide creative and practical experiences here at the New York Stadium.

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

We recruited teachers, teaching assistants and other pastoral workers to supplement our team and in doing so have created employment opportunities for over 30 additional staff. We have hosted over 25 work placement students in addition to this, with 10 of those committing to further voluntary hours at our holiday camps.

As you can see from the statistics below, we have made steady improvements throughout the year; we increased the number of places on offer by 10%, and subsequently saw an over 20% increase in attendance over the two larger summer programmes.

Summer 2022:

Places available: 3980

Places booked: 4311

Attendance: 2678 (62.12%)

Winter 2022:

Places available: 900

Places booked: 669

Attendance: 453 (67.71%)

Easter 2023:

Places available: 1220

Places booked: 1180

Attendance: 920 (77.97%)

Summer 2023:

Places available: 4320

Places booked: 4398

Attendance: 3692 (83.95%)

Football Development

Emerging Talent Centre

With the success of the Women's EURO in 2022, Rotherham United Community Trust wanted to further develop its involvement in female football both at recreational and talent development stages.

We have subsequently delivered 4 Wildcats sessions per week over the past year with over 60 girls in attendance, 25 of whom then went on to play grassroots football in Rotherham. We also continued to increase opportunities for those aged 12 onwards with the introduction of a girls Premier League Kicks session in Eastwood. This saw a massive number taking part, with three girls then progressing onto our Emerging Talent programme.

In September 2022, the Trust became one of 53 clubs in England to be given a licence to run an Emerging Talent Programme for girls aged 9 to 14. The programme aims to develop talented girls around Rotherham, with a long-term goal of giving them a chance to represent England at professional level. After a trial process with 300 signups, a group of 46 talented female footballers were signed. The group have since represented Rotherham at other football clubs including Preston, Burnley, Leeds and more.

After the success of last summer's ETC, trials started again with 400 new participants in attendance (not including those already on the programme). We look forward to working with the 60 girls who are enrolled on the programme for the current season.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Future Stars

Our boys provision changed in September 2022, moving from a Saturday squad towards a development centre and becoming the Emerging Talent programme. The ET is for boys aged 9 to 13, offering them the opportunity to train twice a week and compete against other clubs across the region. We've had 84 boys take part in these weekly sessions, which even saw one child invited to an academy trial with Rotherham United Football Club. The group are incredibly excited for the upcoming season and are eager to find out what fixtures and experiences await.

Our Future Stars Under 7s and Under 8s programme also continued to grow, with 30 children taking part in two weekly sessions. As of now, 7 of the U7 Future Stars group have been invited into RUFC's pre-academy, and two Future Stars U8's, Harry and Ethan, have signed a contract with RUFC U9's. We wish them the best for the future and look forward to seeing how they continue to develop.

Future Stars Holiday Camps

Our Holiday Camps have continued to go from strength to strength, with 4903 different participants taking part at Wickersley, St Bedes and Dinnington F.C. Our camps are fun, educational experiences that encourage children to be active and take part in football. Those in attendance had a special experience this year thanks to the engagement of Rotherham United and Rotherham United Women first team players, who gave up their time to come and say hello, sign autographs and take pictures.

Both RUCT and the Academy have also been instrumental in setting up official partnerships between grassroots clubs and RUFC. Through the partnerships, grassroots clubs receive raffle prizes such as match tickets and signed merchandise, and coaches also have the opportunity to partake in free CPD experiences.

Education & Employability

16 to 19-Year-Old Study Programme (NCFE Level 2 / BTEC Level 3)

The 2022/23 academic year concluded in June, with the Sports College achieving over 90% retention and achievement. The year was ended with an Awards Evening at the New York Stadium, where we celebrated the success of our students both in relation to their education and footballing achievements.

This year we introduced an alternative Level 3 course alongside the existing 'Sports Coaching & Development' pathway. The new Level 3 in 'Sport, Fitness & Personal Training' provides learners with more study options, and is more suited to those wanting to pursue careers in physiotherapy and sports science. To further enhance the experience for learners on this course, we are delighted to have been working in partnership with Places Leisure and the English Institute of Sport to allow students to use their first-class fitness facilities. Over the last 12 months we have also welcomed various guest speakers, including first team players, Academy staff, the Royal Marines, Howard Webb, Les Payne and Chris Dolby, all alongside our standard study timetable.

Recruitment for 2023/24 has been remarkably successful, with over 110 students enrolling onto our various Study Programmes. This is a 60% increase from the previous academic year, and is testament to the hard work of the team in creating an inspiring environment and trusted reputation across the town. Enrolment was carried out over 2 days at the New York Stadium, during which students even managed to meet first team keeper, Viktor Johansson.

Academy Delivery

The 2021-23 Academy cohorts completed their BTEC and apprenticeship qualifications in April, with many achieving their target grades. 5 out of 9 scholars achieved distinctions in their end-point assessment, 3 out of 9 were offered professional contracts, and others pursued University courses and/or scholarships in the USA. 7 out of 9 scholars also completed their UEFA C Coaching, Safeguarding and First Aid Qualifications.

Both 1st and 2nd year scholars completed a comprehensive induction programme delivered throughout the summer. This was delivered by all members of the multi-disciplinary team including coaching, sports science, player care and safeguarding staff. Induction topics included Equality & Diversity, Personal Development and Identity.

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

Over the next quarter both groups will be undertaking their UEFA C Coaching and Level 1 Refereeing qualifications. This will allow them to enhance their CV and support their career progression opportunities.

Foundation Degree (in partnership with University of South Wales)

The 2022/23 academic year saw 17 students studying across our Foundation Degree Programmes (Football Coaching & Development, Sports Coaching & Development and Top-Up), complete their qualifications. This was a mix of former BTEC students who had progressed internally and external students who joined us from local sixth forms. We always aim to nurture students to become our next cohort of coaches; this has proven successful to date, with many current and former students now employed by the Trust.

Alternative Provision

Our Alternative Provision has continued to grow throughout the 2022/23 academic year, and we are now working with over 10 schools delivering various interventions.

Since the start of the new academic year, we have been working with over 20 students from 6 different schools across our AP programmes. This increase in engagement is the result of the successful reputation we have built since schools returned following the COVID-19 pandemic. Feedback received from schools has been outstanding, and the staff involved continue to have a profound impact on the young people they work with.

Football

In 2023, our 3 football teams (2 male and 1 female) completed their respective league seasons. Our Shadow Academy have continued to progress both on and off the field and achieved our highest ever points total in the National Football Youth League.

One of our Sports College students, Kieran Dever, was rewarded for his impressive performances by spending 2 weeks training with the U18 Academy.

Over the season we celebrated various achievements, including:

- 2 players at Step 5 of National League pyramid
- 2 players at Step 6 of National League pyramid
- 3 players at Step 7 of National League pyramid
- 1 player training with the Academy
- 24 players represented the shadow squad across the season in the National Football Youth League
- 24 games played in the National Football Youth League and Cup competitions
- 8 wins & 2 draws in this time, scoring 37 goals

At the end of the season all our students were rewarded with a fantastic opportunity to play on the pitch at the New York Stadium.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Employability

Rotherham United Community Trust are proud to be the only professional football club to host a DWP (Department for Work and Pensions) Youth Hub and have supported over 200 young people into employment since its launch. We have also successfully delivered over 500 action plans that have enabled young people aged 16-24 to create a clear career plan, giving them motivation to move closer to or into employment.

This year we launched Feel Well Work Well, a brand-new mental health and employability programme in partnership with Sheffield Futures and Big Ambitions. The programme's aim is to support young people across South Yorkshire to improve their mental health and either get started or back on track with their careers. With support from Rotherham and Barnsley Mind, The Princes Trust and The Source Academy, we are currently coaching 16 to 24-year-olds to secure further training or employment. The pandemic has had a significant impact on mental health and wellbeing; many young people have missed out on their education and lost opportunities to progress into work, leading to isolation, anxiety and decreased confidence and self-esteem. Unlike traditional employability programmes, Feel Well Work Well recognises that without good mental health it is incredibly challenging to begin and continue in employment. Every young person who joins the programme has access to trained wellbeing practitioners who can assess their needs and refer them to specific support.

Health & Wellbeing

Throughout the 2022-23 season, the Health & Wellbeing Department has continued to be there for those who need it, providing holistic support around both physical and mental health. Our knowledgeable, experienced and dedicated staff continue to use their passion for helping others to make a difference in the community, with an aim to improve the wellbeing of all participants.

Mental Health

Our mental health provision is more in need than ever as a result of the pandemic and cost of living crisis. Over the past year we have provided an average of 6 sessions per week specifically tailored towards improving mental health, from coffee mornings and walking groups to badminton and inclusion football.

Social Prescribing

Our Social Prescribing Service has gone from strength to strength in the past 12 months. We continue to provide person-centred support to all individuals referred to us, offering them a friendly listening ear and safe, welcoming activities. We understand that each person is different, and therefore the support that we offer is dependent on the individual. Over the past year, we have worked consistently with around 40 different referrals at any one time, with staff dedicating 6-8 hours per week to providing 1:1 support either over the phone or in person.

Weight Management

MAN v FAT

Our MAN v FAT programme continues to run successfully, with around 80 men attending Parkgate Astro every Friday night to socialise, play football and weigh in. As of August 2023 we are currently in our fifteenth season, with every intention to maintain and grow the league going forward. In May 2023 we were honoured to be invited to the MAN v FAT National Awards, held at the Manchester Football Museum, after being nominated for Partner of the Year. The success of our Club was recognised as we picked up the award for the North of the country, a region comprising 57 MAN v FAT leagues.

Fit Millers

April 2023 saw our Fit Millers programme come to an end after 3 successful years - even with a pandemic thrown in! The nationwide FIT FANS programme saw incredible results across the country after being independently evaluated, and many of our results here in Rotherham mirrored those. The most impactful feedback, however, was anecdotal stories around how the programme changed lives; participants described how themselves and their families lead much healthier lives, how they felt much fitter, and how their self-esteem and confidence skyrocketed. Our plans to continue the Fit Millers programme in future are promising; watch this space.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Shine Health Academy

Between April and July 2023, we were proud to host and facilitate the running of Shine Health Academy here at the New York Stadium. Shine is a 12-week, tier 3 weight management programme for young people, which works closely with and receives referrals from NHS England Complications from Excess Weight (CEW) Clinics. Having previously worked with the 0-19 service on their WHAM (Weight, Health and Attitude Management) project, we identified children's weight management as a gap in our provision and were eager to move back into this area.

This was the first time the Shine programme has taken place in Rotherham, after running successfully in Sheffield for a number of years. Despite having a challenging cohort of young people, all of whom experienced additional needs, all children enrolled at the start of the programme successfully graduated in July and will move into a maintenance phase in September 2023. We will also welcome a brand-new cohort in September as the project continues to grow.

Due to the success of this first cohort, we have now secured a 10-year license to use the Shine content and materials independently. This exciting opportunity will allow us to create our own weight management programme for young people using evidence-based resources, which can be delivered both in schools and as an extracurricular project in community settings.

Staff Upskilling

Staff training has been a priority this year to ensure that our team is as knowledgeable as possible. Amongst our team, we have attended courses in Dementia Care and Counselling Skills and completed Cycle Group Leader training. On the back of COVID and during the cost-of-living crisis, all staff noticed a spike in both the number of participants presenting with mental ill health and the severity of their conditions; therefore, a number of staff members completed a 2-day course in Mental Health First Aid training, and one undertook Suicide First Aid in June 23. We also attended the Premier League Charitable Fund's Mental Health Conference in March 2023.

Sports Participation

During the 2022/23 academic year the Participation team has worked with 80% of the primary schools across Rotherham delivering physical education, Premier League Primary Stars interventions, EFL Joy of Moving sessions and more. 15 of these schools are RUCT partnership schools; through this partnership they have received match tickets, signed merchandise and inflatable fundraising festivals, all which support schools to raise vital funds to expand their sport and physical activity offer.

Projects: Premier League Primary Stars & Joy of Moving

All KPI's were achieved, delivering targeted interventions where there was an identified need. These ranged from supporting pupils with their reading and phonics to resilience workshops, all delivered by our skilled Rotherham United Community Trust workforce.

KPI	KPI details	Achieved
15	Supported PE lessons (6-week block, 1 hr per week)	15
15	Targeted Interventions (6-week block, 1 hr per week) (5 maths, 5 English & 5 PSHE interventions where required)	26
4	Social Action projects (6-week block, 1 hr per week)	5
3	Anti-discrimination workshops (1 off workshops, minimum 1 hr per workshop)	10
10	Education activations (PSHE 4, English 6, maths 6, CPD 3) (1 off workshops, minimum 1 hr per workshop)	29
3	Competitions	9
25	Schools engaged with	50

Highlight - We had an extremely successful World Book Day, delivering 17 2-hour workshops as well as 11 English interventions throughout the academic year. These helped young people in Rotherham to improve their English reading & writing skills, and also supported the opening of a school library.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Across the Joy of Moving project, we delivered 6-week programmes in primary school education focusing on physical fitness, nutrition, motor coordination, cognition, creativity and life skills to a total of 1707 children in years 5 and 6. This is above the KPI of 1620 young people. We have also delivered 5 full school Joy of Moving event days.

Rotherham's young people have excelled this year with social action projects, from creating games and singing Christmas carols with care home residents, to one of our Protect the Planet projects being nominated by MP Sarah Champion for a Global Youth Environmental Award. Young people have also set up a "Happiness b4 Hate" campaign to encourage a more equal, diverse and inclusive community across Rotherham.

Events

This academic year saw several successful events, engaging young people of all abilities in football festivals and competitive tournaments to raise the standard of football across the borough.

- 5 Joy of Moving festivals
- Y3/4 and Y5/6 football festivals at Sheffield Hallam University's Sports Park (274 children)
- Futsal tournament at the EIS (83 children)
- Utilita Kids & Girls Cup at Parkgate Astro (218 children)
- PL Primary Stars AESSeal Half-Time Cup (16 teams entered, 146 children)

RUFC first team players have also made a series of appearances across primary schools to inspire the next generation. They have engaged in a range of activities, from reading with young people, to sharing an insight into their diet and lifestyle, to discussing experiences of discrimination in elite sport.

Disability & SEND (Special Educational Needs and Disabilities)

Our long-lasting relationship with Rotherham Parents Carers Forum (RPCF) proceeds to enhance our engagement with young people experiencing a range of SEND needs, helping us to provide the best support we can to young people and their families.

More recently we have been awarded a small funding grant from Sheffield and Hallamshire FA, through which we have been able to access three powerchairs donated by Middlesbrough PFC.

This will add a new aspect of disability sports to Rotherham (the nearest Powerchair Football provision is currently in Leeds). We are honoured to be able to offer Powerchair Football to the disabled community, with sessions starting in October 2023.

Community Cohesion & Celebration

The Trust's U4C (United 4 Communities) programme has been praised for its commitment to not only improving the mental and physical wellbeing of its participants, but also for its dedication to providing a safe space for refugees and asylum seekers who live in Rotherham.

The U4C group is made up of refugees and asylum seekers who live in Rotherham. Alongside playing football, RUCT works with participants to help them improve their mental and physical wellbeing and supports their integration into the local community.

RUCT once more celebrated Ramadan and Eid in 2023 with our Midnight Ramadan Tournament series, held each Friday night throughout Ramadan.

Unique in the region, RUCT welcomed more than 100 players from 12 teams to take part in the tournament, taking place at Rotherham Indoor Football Centre between 11pm-1am. The event offered a free weekly 5-a-side league for participants celebrating the month of Ramadan.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Voice and Influence

In February, two hundred year 6 pupils from across Rotherham attended a series of workshops at Magna around the dangers of carrying knives, online risks, the impact of bullying and hateful speech, and the threat of radicalisation.

The event, which also offered pupils the opportunity to work alongside those from other schools, was introduced by Emma Ellis, the Council's Head of Community Safety, with workshops delivered by Odd Arts, Rotherham United Community Trust and anti-violence campaigner Alison Cope.

More Than Football

The More Than Football programme focuses on three target areas in Rotherham; Eastwood, Kimberworth and Maltby. This programme is genuinely needs-led, designed and delivered by the community for the community, and has been co-produced by VCSE infrastructure partners in consultation with service users and their members. The programme targets new audiences and places which are not currently taking part in physical activity and adopts a new model of co-delivery. It is the only initiative which makes an entitlement pledge to all Eastwood, Kimberworth and Maltby residents of offering opportunities to access physical activity within a 10-minute walk from their home.

The More Than Football programme will also support the Moving Rotherham partnership in delivering a transformational behaviour change programme and deliver their aim of 'people in Rotherham being proud to live in and contribute to stronger, thriving communities by engaging with physical activity or sport'.

The plans will be based on engaging key participants through the delivery of recreational and informal football activity, with aims of;

1. Increasing participation in different forms of football.
2. Increasing participation in different physical activity/sport.
3. Providing opportunities for the community to encourage behavioural and mind set change, to encourage leading a healthy, active and social lifestyle.
4. Decreasing loneliness by bringing people together through alternative provisions such as coffee mornings, walking groups, group fitness classes and much more.

Facilities

The Trust is still based in the Goal Zone at the New York Stadium, which now covers five floors and consists of a Youth and Employability Hub, four classrooms, a gym, and a staff office. It's also kitted out with modern technology and equipment to support our delivery across departments. Parkgate Astro remains our community hub, located in Parkgate/Rawmarsh. It consists of a 60x40 3G pitch with floodlights, changing rooms, a classroom and a café. All our facilities can also be hired by external companies to deliver activities which align with our vision and values.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Given the nature of our work, partnerships are key to our success. We have strong relationships with statutory organisations including the local authority, police and health parts inc NHS/CCG/RDASH. We are a strategic partner with the Voluntary Action board and sit on the local consortium for third sector partners. We not only partner with the Football club, we also partner with the leagues which the professional game is associated to including the Premier League, English Football League and FA. Many of our local partnerships are with other voluntary providers, nurseries, schools and older people settings.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Structure, governance and management

Constitution

Rotherham United Community Sports Trust is registered as a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 11 December 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Methods of appointment or election of Trustees

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charity's work. Trustees are appointed at the AGM by first and second nomination.

Policies adopted for the induction and training of Trustees

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law.
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association.
- Recent copies of minutes of meetings.
- The business plan and recent financial performance of the organisation.
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

Pay policy for key management personnel

Key management personnel comprises of the trustees and senior employees. Only the senior employees receive remuneration for their work and their salary is set by the board of trustees. Advice on remuneration is obtained from the Trust's solicitors and annual reviews are undertaken to assess key management performance against remuneration levels.

Jamie Noble is the Head of the Trust taking responsibility for the day to day management. Jamie is supported by the Chair and Finance Director on a weekly basis. Other Trustees support and work closely with the Trust on regular basis. A strong team of long serving managers spanning Finance, Administrations, NCS, Health and Education, report to the Head of the Trust.

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Financial risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Particular attention has focused on risk assessment of all activities delivered ensuring the safety and well being of the service user. A key element in the management of the financial risk is the implementation of the reserves policy which is reviewed annually by the board of trustees.

Financial review 2022/23

2022/23 has resulted in a surplus of £16k compared to a surplus of £209k in the prior year. Whilst income for charitable activities and grants (£1.3m) was lower than the prior period (£1.7m), management were also able to carefully control direct costs. The charity carried forward funds at 31 August 2023 of £1,021,908 of which £134,443 are restricted funds and £887,465 are general funds. Of the general funds, £80,000 has been set aside as designated funds.

Reserves policy

The trustees' policy is to hold free reserves of six months unrestricted expenditure. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. Free reserves including the designated fund at 31 August 2023 were £796,303 which consists of unrestricted funds, less unrestricted tangible fixed assets (£887,465 - £91,162).

Plans for future periods

With the safety and wellbeing of staff and the community being a priority, the charity will continue to develop its range of projects and courses in future period. Following the Government Covid road map the charity will deliver education and support to the community. Facilities at Parkgate Astro and the AESSEAL New York Stadium will continue to be key for delivery. Additional delivery space at the stadium has been let on the ground floor of the existing unit currently being leased by the charity.

Fundraising activities

The Trust does not actively fundraise however, we will sometimes fundraise for specific projects or items. The money raised then went towards the cost of a new defibrillator which was match funded by the Start a Heart campaign. NCS also fundraise, however that is part of the project to find a worthy local project and work with them. This is done by either raising money for a reason or to do something which will make a difference to their organisation, which could be renovating a room or garden.

The Trust employs a full time Community Projects Manager whose sole purpose is to apply for funding. Her role is to source grants, work with key stakeholders and then formulate a bid. Any money generated is recorded appropriately and then either spent in the spirit or handed over to the third party.

The Trust remains GDPR compliant to ensure all personal information is protected.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham United Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sutton McGrath Hartley, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21/03/2024 and signed on its behalf by:

K Thomas

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Ms K Thomas - Trustee

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Opinion

We have audited the financial statements of Rotherham United Community Trust (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Rotherham United Community Trust

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment of the susceptibility to material misstatement, whether by fraud or error, is made in a risk based approach.

In this approach, laws and regulations applicable to the entity, such as the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102, Charities SORP, employment law, and Health and Safety law is considered. The policies and controls the entity has in place to comply with these laws are reviewed, by discussion, reviews of correspondence and registrations monitored by external bodies. The engagement team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Policies and controls relating to the risk of material misstatement as a result of fraud, management override of controls, and revenue recognitions are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of accounting entries, including journals, challenging assumptions and judgements, reviewing and evaluating related parties transactions, and wider background searches. Testing of income recognition and fund accounting is also completed.

We have ensured that the engagement team have appropriate levels of competence and experience to effectively monitor these risks and carry out work relevant to our assessment of each risk, including consideration of the sector the charity operates in and its size and complexity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathon Dickens ACA (Senior Statutory Auditor)
for and on behalf of Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

21/03/2024

Date:

Rotherham United Community Trust

Statement of Financial Activities
for the Year Ended 31 August 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,893	-	5,893	98,490
Charitable activities	5	-	1,294,174	1,294,174	1,724,192
Charitable activities					
Other trading activities	3	475,459	-	475,459	318,239
Investment income	4	11,493	-	11,493	87
Total		492,845	1,294,174	1,787,019	2,141,008
EXPENDITURE ON					
Charitable activities	6	570,245	1,200,492	1,770,737	1,931,669
Charitable activities					
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(77,400) 690,319	93,682 (690,319)	16,282 -	209,339 -
Net movement in funds		612,919	(596,637)	16,282	209,339
RECONCILIATION OF FUNDS					
Total funds brought forward		274,546	731,080	1,005,626	796,287
TOTAL FUNDS CARRIED FORWARD		<u>887,465</u>	<u>134,443</u>	<u>1,021,908</u>	<u>1,005,626</u>

The notes form part of these financial statements

Rotherham United Community Trust

Balance Sheet
31 August 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	91,162	118,407
CURRENT ASSETS			
Debtors	13	220,456	320,744
Cash at bank and in hand		1,040,610	892,294
		<u>1,261,066</u>	<u>1,213,038</u>
CREDITORS			
Amounts falling due within one year	14	(318,687)	(307,990)
		<u>942,379</u>	<u>905,048</u>
NET CURRENT ASSETS			
		<u>1,033,541</u>	<u>1,023,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	15	(11,633)	(17,829)
		<u>1,021,908</u>	<u>1,005,626</u>
NET ASSETS			
FUNDS	19		
Unrestricted funds:			
General fund		807,465	179,546
Designated		80,000	95,000
		<u>887,465</u>	<u>274,546</u>
Restricted funds		<u>134,443</u>	<u>731,080</u>
TOTAL FUNDS		<u>1,021,908</u>	<u>1,005,626</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/03/2024
and were signed on its behalf by:

K Thomas

.....
K Thomas - Trustee

The notes form part of these financial statements

Rotherham United Community Trust

Cash Flow Statement
for the Year Ended 31 August 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	21	141,323	96,851
Interest paid		-	(6,335)
Interest element of hire purchase payments paid		499	(499)
Net cash provided by operating activities		<u>141,822</u>	<u>90,017</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(33,162)
Interest received		11,493	87
Net cash provided by/(used in) investing activities		<u>11,493</u>	<u>(33,075)</u>
Cash flows from financing activities			
Capital repayments in year		(4,999)	21,131
Net cash (used in)/provided by financing activities		<u>(4,999)</u>	<u>21,131</u>
Change in cash and cash equivalents in the reporting period		<u>148,316</u>	<u>78,073</u>
Cash and cash equivalents at the beginning of the reporting period		<u>892,294</u>	<u>814,221</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,040,610</u></u>	<u><u>892,294</u></u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement Of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement, its recognition is deferred and included in deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold - Straight line over 7 years

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

Motor vehicles - 20% on cost and Straight line over 3 years

Computer equipment - 25% on cost

The company's policy is to not capitalise any purchases under the value of £1,500.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Donations	-	-	-	2,600
Grants	5,893	-	5,893	95,890
	<u>5,893</u>	<u>-</u>	<u>5,893</u>	<u>98,490</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Events income	475,459	-	475,459	318,239
	<u>475,459</u>	<u>-</u>	<u>475,459</u>	<u>318,239</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Deposit account interest	11,493	-	11,493	87
	<u>11,493</u>	<u>-</u>	<u>11,493</u>	<u>87</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	Charitable activities	Total activities
	£	£
Sports, inclusion and participation	537,310	634,652
Education programme	553,496	865,262
Health programme	203,368	224,278
	<u>1,294,174</u>	<u>1,724,192</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)
	£
Charitable activities	<u>1,770,737</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	1,015,040	1,095,734
Facility costs	432,614	474,071
Motor and travel expenses	70,837	71,200
Direct costs and equipment	108,480	104,896
Post, stationery and advertising	17,458	22,038
Legal and professional fees	19,656	11,650
General property and overhead costs	71,565	116,565
Audit fees	8,340	6,600
Depreciation	27,246	22,081
Interest payable and similar charges	(499)	6,834
	<u>1,770,737</u>	<u>1,931,669</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>27,245</u>	<u>22,081</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	920,913	1,008,934
Social security costs	75,663	68,716
Other pension costs	18,464	18,084
	<u>1,015,040</u>	<u>1,095,734</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>55</u>	<u>61</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>-</u>

Key management remuneration in the year amounted to £383,018 (2022: £298,606).

Contributions to the employee pension schemes for the year totalled £8,999 (2022: £8,291) for key management.

The pension costs are allocated between activities and restricted and unrestricted funds based on the individual staff member direct/indirect on each activity.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	95,890	2,600	98,490
Charitable activities			
Charitable activities	-	1,724,192	1,724,192
Other trading activities	318,239	-	318,239
Investment income	87	-	87
Total	414,216	1,726,792	2,141,008
EXPENDITURE ON			
Charitable activities			
Charitable activities	434,421	1,497,248	1,931,669
NET INCOME/(EXPENDITURE)	(20,205)	229,544	209,339
RECONCILIATION OF FUNDS			
Total funds brought forward	294,751	501,536	796,287
TOTAL FUNDS CARRIED FORWARD	274,546	731,080	1,005,626

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2022 and 31 August 2023	102,416	15,000	35,220
DEPRECIATION			
At 1 September 2022	43,893	2,813	20,972
Charge for year	14,630	750	3,522
At 31 August 2023	58,523	3,563	24,494
NET BOOK VALUE			
At 31 August 2023	43,893	11,437	10,726
At 31 August 2022	58,523	12,187	14,248

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2022 and 31 August 2023	41,289	10,701	204,626
DEPRECIATION			
At 1 September 2022	10,794	7,747	86,219
Charge for year	7,831	512	27,245
At 31 August 2023	18,625	8,259	113,464
NET BOOK VALUE			
At 31 August 2023	22,664	2,442	91,162
At 31 August 2022	30,495	2,954	118,407

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	210,316	311,540
Prepayments and accrued income	10,140	9,204
	220,456	320,744

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Hire purchase (see note 16)	4,499	3,302
Trade creditors	74,601	157,011
Social security and other taxes	21,461	21,834
Accruals and deferred income	218,126	125,843
	318,687	307,990

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Hire purchase (see note 16)	11,633	17,829
	<u>11,633</u>	<u>17,829</u>

16. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2023	2022
	£	£
Net obligations repayable:		
Within one year	4,499	3,302
Between one and five years	11,633	17,829
	<u>16,132</u>	<u>21,131</u>
	Non-cancellable	
	operating leases	
	2023	2022
	£	£
Within one year	86,636	87,889
Between one and five years	89,034	125,035
	<u>175,670</u>	<u>212,924</u>

17. SECURED DEBTS

The following secured debts are included within creditors:

	2023	2022
	£	£
Hire purchase contracts	16,132	21,131
	<u>16,132</u>	<u>21,131</u>

The hire purchase is secured against the asset to which it relates. It is repayable by instalments with interest being charged monthly.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	91,162	-	91,162	118,407
Current assets	997,346	263,720	1,261,066	1,213,038
Current liabilities	(189,410)	(129,277)	(318,687)	(307,990)
Long term liabilities	(11,633)	-	(11,633)	(17,829)
	<u>887,465</u>	<u>134,443</u>	<u>1,021,908</u>	<u>1,005,626</u>

19. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	179,546	(77,400)	705,319	807,465
Designated	95,000	-	(15,000)	80,000
	<u>274,546</u>	<u>(77,400)</u>	<u>690,319</u>	<u>887,465</u>
Restricted funds				
Sports, inclusion and participation	76,499	61,457	(116,217)	21,739
Health	127,084	(3,325)	(63,968)	59,791
Education	527,497	35,550	(510,134)	52,913
	<u>731,080</u>	<u>93,682</u>	<u>(690,319)</u>	<u>134,443</u>
TOTAL FUNDS	<u>1,005,626</u>	<u>16,282</u>	<u>-</u>	<u>1,021,908</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	492,845	(570,245)	(77,400)
Restricted funds			
Sports, inclusion and participation	537,310	(475,853)	61,457
Health	203,368	(206,693)	(3,325)
Education	553,496	(517,946)	35,550
	<u>1,294,174</u>	<u>(1,200,492)</u>	<u>93,682</u>
TOTAL FUNDS	<u>1,787,019</u>	<u>(1,770,737)</u>	<u>16,282</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	199,751	(20,205)	179,546
Designated	95,000	-	95,000
	<u>294,751</u>	<u>(20,205)</u>	<u>274,546</u>
Restricted funds			
Sports, inclusion and participation	77,136	(637)	76,499
Health	85,146	41,938	127,084
Education	339,254	188,243	527,497
	<u>501,536</u>	<u>229,544</u>	<u>731,080</u>
TOTAL FUNDS	<u><u>796,287</u></u>	<u><u>209,339</u></u>	<u><u>1,005,626</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,216	(434,421)	(20,205)
Restricted funds			
Sports, inclusion and participation	634,652	(635,289)	(637)
Health	226,878	(184,940)	41,938
Education	865,262	(677,019)	188,243
	<u>1,726,792</u>	<u>(1,497,248)</u>	<u>229,544</u>
TOTAL FUNDS	<u><u>2,141,008</u></u>	<u><u>(1,931,669)</u></u>	<u><u>209,339</u></u>

Purpose of Restricted funds

Sports, Inclusion and Participation - delivering a range of initiatives for social integration and Community cohesion.

The projects within Sports, Participation & Inclusion included:

Primary Stars (Premier League Charitable Fund)
Kicks (Premier League Charitable Fund)
Joy of Moving (English Football League Trust)
Emerging Talent Centre (The FA)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

19. MOVEMENT IN FUNDS - continued

PCC SYP
VRU Grant
Flood Relief (Sport England)
Smiles for Miles (VAR)
Holiday Activity Fund (RMBC)
Universal Youth Work (RMBC)
Ward Budgets (RMBC)
Water safety (RMBC)

Health & Wellbeing - delivering health related activities in the most deprived communities of Rotherham.

The projects within Health were as follows:
Active Through Football (Football Foundation)
Mental Health Grants (VAR)
Befriending Plus (VAR)
Man v Fat
Fit Fans (English Football League Trust)

Education & Employability - delivering education and employability courses primarily to post 16 learners through local and national partnerships.

The projects within Education were as follows:
Study Programme (RNN Group)
Adult Community Learning (RNN Group)
Multiply (RMBC)
Job Centre Plus (DWP)
University of South Wales, Degree (English Football League Trust)
National Citizen Service (English Football League Trust)
Feel Well Work Well, Sheffield Futures

General - essential core running of the business to support the charity operating within the constraints of the funding partners.

Purpose of Designated funds

The designated funds are held with a view to meeting the short term costs anticipated for non-funded staff salaries, rent or investment.

Inter fund transfers

The transfers from designated funds to unrestricted funds during the year ended 31 August 2023 are to ensure the designated funds held at the year end are in line with the policy noted above.

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

20. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Rotherham United Football Club (RUFC) Limited

Mr P Douglas and Mrs K Thomas are trustees/directors of both the charity and RUFC. The charity also has close links with the football club. During the year the charity paid £73,416 (2022: £49,513) to Rotherham United Football Club (RUFC) Limited for goods and services provided.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due to Rotherham United Football Club (RUFC) Limited was £5,880 (2022: £6,895).

ASD Lighting Plc

Mrs K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll and administrative support. The charity paid £10,731 (2022: £15,405) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £235 (2022: £230).

S66 Media Limited

Mr M Hannigan is a director of S66 Media Limited. During the year, the charity paid £306 (2022: £906) to S66 Media Limited.

Triple Threat Theatre Academy

Mr J Noble's wife is linked with Triple Threat Theatre Academy. During the year, the charity paid £5,482 (2022: £10,416) to Triple Threat Theatre Academy for various workshops.

Rotherham BMX

Mrs C Foster is associated with Rotherham BMX. During the year, the charity received £718 (2022:£nil) from Rotherham BMX.

Bramley Sunnyside Infant School

Mr M Hannigan is on the Chair of Governors for Bramley Sunnyside Infant School. During the year, the charity paid £625 (2022:£nil) and received £250 (2022:£nil) from Bramley Sunnyside Infant School.

21. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	16,282	209,339
Adjustments for:		
Depreciation charges	27,246	22,081
Interest received	(11,493)	(87)
Interest paid	-	6,335
Interest element of hire purchase and finance lease rental payments	(499)	499
Decrease/(increase) in debtors	100,287	(278,649)
Increase in creditors	9,500	137,333
Net cash provided by operations	<u>141,323</u>	<u>96,851</u>

Rotherham United Community Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

22. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/22 £	Cash flow £	At 31/8/23 £
Net cash			
Cash at bank and in hand	892,294	148,316	1,040,610
	<u>892,294</u>	<u>148,316</u>	<u>1,040,610</u>
Debt			
Finance leases	(21,131)	4,999	(16,132)
	<u>(21,131)</u>	<u>4,999</u>	<u>(16,132)</u>
Total	<u>871,163</u>	<u>153,315</u>	<u>1,024,478</u>

Accounts

REGISTERED COMPANY NUMBER: 06451012 (England and Wales)
REGISTERED CHARITY NUMBER: 1123692

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2022
for
Rotherham United Community Sports Trust

Rotherham United Community Sports Trust

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for the Year Ended 31 August 2022

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Rotherham United Community Sports Trust

Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

The Goal Zone
New York Stadium
New York Way
Rotherham
South Yorkshire
S60 1AH

Trustees

Z Ahmed Community Learning Manager
Ms J Arechiga Assistant Principal (resigned 16/9/2022)
P G Douglas Chief Operating Officer
S A Frost Facilities And Investment Manager
M P Hannigan Membership Manager
D P Johnson Commercial Director (resigned 23/1/2023)
A Mohammed Trustee
Ms K Thomas Accountant
Mrs C A Foster External Funding Officer (appointed 15/12/2021)
G Shone Projects And Operations Manager (appointed 22/6/2022)

Company Secretary

Taylorred Business Secretaries Limited

Auditors

Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Objectives and activities

Policies and objectives

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of South Yorkshire and 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 interest 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 the charity.

The charity has the broad aim of providing increased opportunities for children and young people to engage in qualified football coaching and other sporting activities.

Strategies for achieving objectives

The strategies employed to achieve the charity's objectives are to:

- Provide opportunities to children and young people of all abilities to engage in football/sporting activities;
- Provide a broad range of activities and venues within Rotherham and surrounding areas to increase opportunities for children and young people to benefit from qualified football coaching and sporting activities;
- Establish effective lines of communication with local school and, where applicable, Governing Bodies of Schools;
- Establish working relationships with, where applicable, FA, PFA, Football League, Premier League, Children Services and relevant partners;
- Deliver a quality and professional service provided by FA qualified coaches;
- Liaise with the local PDM's relating to the development and delivery of the sessions;
- Establish a comprehensive and effective marketing strategy to promote and highlight the charity's services within schools around Rotherham.

The Trust is reliant not only on paid staff but volunteers from within the many communities it works. Many of the volunteers start as participants and then progress to help organise the activities. Over the course of the pandemic, RUCST worked in partnership with VAR and RMBC to support the management and deployment of volunteers to support those isolating or in crisis. The volunteers were not just recruited from activities but from the fans of RUFC who wanted to give something back at a challenging time. Some volunteers are also recruited via our Education and NCS programme as a big part of our values is going above and beyond. The students value the work we do and find it a good opportunity to gain additional skills alongside their studying with the Rotherham United Sports College.

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Achievements and performance

Main Achievements of the Charity

We are delighted to be writing our annual account statement for the year ending August 2022. The role of the trust is to take the football club out into the community and help those who need it most. These people don't have to be a Rotherham United fan (or even a football fan); simply living in Rotherham entitles individuals to benefit from the work that we do. This support, as always, continues to evolve from our core aims and objectives. This includes supporting people with their health and wellbeing, promoting inclusion and diversity, providing education to young people and increasing opportunities to participate in sport.

NCS

For the first time in two years, the team have been able to deliver a normal NCS model as we used to before the COVID19 pandemic. Whilst we have halved the number of participants compared to pre-pandemic, we have also adjusted the staffing levels and delivery model to ensure the project remains financially viable whilst continuing to provide a high quality experience.

Whilst participation numbers on the summer programme were lower than in previous years, we were successful in gaining other NCS projects in the form of skills boosters. These were delivered in schools and provided additional opportunities for young people to engage in NCS style activities, supporting their transition into adulthood.

At the end of the summer and subsequent in-school delivery, I'm pleased to report that the team delivered 100% on all outcomes that were set. We were also successful in gaining additional places to help support the wider network in Yorkshire and the Humber.

Education and Employability

Delivery of our education and employability programme has largely remained unchanged from previous years. The team continues to engage with over 350 participants per year, over 100 of whom come into our sports college to study a nationally recognised BTEC qualification. We also have 25 students studying a foundation degree, with the opportunity to complete a top-up qualification in football coaching and sports development.

Last academic year our learners achieved a 95% retention and pass rate, with 55% of our second year students progressing into employment and the remaining 45% staying in full-time education meaning every learner went on to work or remain in full time education.

We were also able to run an overseas study week in Spain at a specialist football facility, which allowed our Shadow Academy to partake in a professional football experience. The trip, which was organised with a sports tour company, enabled the young people to spend a week eating and living together, training twice daily, and playing three games against local academy teams. The standard of the football facilities were second-to-none, and arguably some of the best in Europe.

Our Alternative Provision has also gone from strength to strength, working with 10 of the 14 secondary schools in the borough to engage with young people who struggle to stay in mainstream education. This is a unique provision in the town, as young people can not only come and study at Rotherham United, but gain qualifications they wouldn't necessarily achieve in school.

The Employability team have continued to deliver over 350 individual action plans working in partnership with the DWP. Another project we've taken on is Feel Well Work Well, which works predominantly with individuals experiencing unemployment due to mental ill health. Through this project, we work in partnership with Mind to increase participants' confidence and self-esteem, putting them on the right track to employment.

Youth and Inclusion

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

The team continues to deliver a wide range of youth sessions across Rotherham. The department's main source of funding, which comes from the Premier League, is used to unlock local money to deliver targeted and universal youth work in some of the most deprived areas of the borough. In total, over 1000 young people have engaged with positive inclusion activities and events over the past year. A highlight for our team this year was holding the Ramadan Cup, which returned post-COVID for the first time since 2019. Staff worked tirelessly to engage with members of the community and encourage them to take part, with the session starting after the fast was broken at 10pm and running until 1am.

A huge focus for the team is engaging with different communities and celebrating the diversity of the town. We want to make Rotherham not only a safer place to live, but a more tolerant town by delivering workshops on topics such as anti-racism and anti-bullying, as well as educating around cultural differences and traditions. Overall, we hope to improve community cohesion by helping people to understand more about those living around them.

Health and Wellbeing

Whilst most projects look the same, the team looks very different. Previous staff members that moved onto pastures new have been replaced with individuals who have the skills and experience to enable the department to grow in new ways.

We remain committed to delivering projects such as Fit Fans and Man V FAT, encouraging positive behaviour change and facilitating healthier lifestyles. We also continue to work in partnership with Voluntary Action Rotherham delivering our Social Prescribing Service, through which we work with referrals on a one-to-one basis to reduce social isolation and improve confidence.

The team has also taken over the Millers Memory Club, which supports former players experiencing dementia as well as their families and carers. This encourages them to remain an active part of the footballing world, whilst allowing them to reminisce with old friends and offering respite to their carers.

Sports Participation

One of the Trust's founding departments, our Sports Participation team are passionate about engaging with young people and instilling positive habits through the power of sport. The team has worked with 90% of the schools in Rotherham and enabled over 2000 young people to participate in holiday activities.

The department operates on a seven day a week basis, delivering in-school activities such as breakfast, lunch and after-school clubs, as well as extra-curricular football sessions at our Parkgate Astro facility. The team also deliver curriculum based interventions to support the education system with subjects such as English, maths and PSHE, and aim to tackle common issues by educating on topics such as truancy, bullying and racism. Our staff also offer CPD workshops to teachers to upskill their PE delivery. Outside of work in schools, the team organise birthday parties, match day experiences, trips and events, allowing families to engage with Rotherham United in a safe and welcoming way.

Football is also high on the agenda for this department, in the form of our Mini Millers and Future Stars programmes. These are designed to engage young people from an early age (18 months+), improving their footballing ability and teaching fundamental movement skills to stand them in good stead for the rest of their lives. We work closely with the Academy to offer both male and female pathways to those who have the ability to play at higher level.

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Facilities

The Trust is still based in the Goal Zone at the New York Stadium, which now covers five floors and consists of a Youth and Employability Hub, four classrooms, a gym, and a staff office. It's also kitted out with modern technology and equipment to support our delivery across departments. Parkgate Astro remains our community hub, located in Parkgate/Rawmarsh. It consists of a 60x40 3G pitch with floodlights, changing rooms, a classroom and a café. All our facilities can also be hired by external companies to deliver activities which align with our vision and values.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Given the nature of our work, partnerships are key to our success. We have strong relationships with statutory organisations including the local authority, police and health parts inc NHS/CCG/RDASH. We are a strategic partner with the Voluntary Action board and sit on the local consortium for third sector partners. We not only partner with the Football club, we also partner with the leagues which the professional game is associated to including the Premier League, English Football League and FA. Many of our local partnerships are with other voluntary providers, nurseries, schools and older people settings.

Structure, governance and management

Constitution

Rotherham United Community Sports Trust is registered as a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 11 December 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Methods of appointment or election of Trustees

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charity's work. Trustees are appointed at the AGM by first and second nomination.

Policies adopted for the induction and training of Trustees

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law.
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association.
- Recent copies of minutes of meetings.
- The business plan and recent financial performance of the organisation.
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

Pay policy for key management personnel

Key management personnel comprises of the trustees and senior employees. Only the senior employees receive remuneration for their work and their salary is set by the board of trustees. Advice on remuneration is obtained from the Trust's solicitors and annual reviews are undertaken to assess key management performance against remuneration levels.

Jamie Noble is the Head of the Trust taking responsibility for the day to day management. Jamie is supported by the Chair and Finance Director on a weekly basis. Other Trustees support and work closely with the Trust on regular basis. A strong team of long serving managers spanning Finance, Administrations, NCS, Health and Education, report to the Head of the Trust.

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Financial risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Particular attention has focused on risk assessment of all activities delivered ensuring the safety and well being of the service user. A key element in the management of the financial risk is the implementation of the reserves policy which is reviewed annually by the board of trustees.

Financial review 2021/22

2021/22 has resulted in a surplus of £209k compared to a surplus of £290k in the prior year. Whilst income for charitable activities and grants (£1.82m) was lower than budget (£1.87m), management were also able to carefully control direct costs, resulting in net income exceeding budget. The charity carried forward funds at 31 August 2022 of £1,005,626 of which £731,080 are restricted funds and £274,546 are general funds. Of the general funds, £95,000 has been set aside as designated funds.

Reserves policy

The trustees' policy is to hold free reserves of six months unrestricted expenditure. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. Free reserves including the designated fund at 31 August 2022 were £176,346 which consists of unrestricted funds, less unrestricted tangible fixed assets (£294,753 - £118,407).

Plans for future periods

With the safety and wellbeing of staff and the community being a priority, the charity will continue to develop its range of projects and courses in future period. Following the Government Covid road map the charity will deliver education and support to the community. Facilities at Parkgate Astro and the AESSEAL New York Stadium will continue to be key for delivery. Additional delivery space at the stadium has been let on the ground floor of the existing unit currently being leased by the charity.

Fundraising activities

The Trust does not actively fundraise however, we will sometimes fundraise for specific projects or items. The money raised then went towards the cost of a new defibrillator which was match funded by the Start a Heart campaign. NCS also fundraise, however that is part of the project to find a worthy local project and work with them. This is done by either raising money for a reason or to do something which will make a difference to their organisation, which could be renovating a room or garden.

The Trust employs a full time Community Projects Manager whose sole purpose is to apply for funding. Her role is to source grants, work with key stakeholders and then formulate a bid. Any money generated is recorded appropriately and then either spent in the spirit or handed over to the third party.

The Trust remains GDPR compliant to ensure all personal information is protected.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham United Community Sports Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rotherham United Community Sports Trust

Report of the Trustees
for the Year Ended 31 August 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

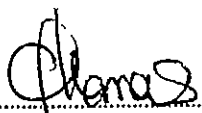
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sutton McGrath Hartley, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23/3/23..... and signed on its behalf by:


.....
Ms K Thomas - Trustee

Report of the Independent Auditors to the Members of
Rotherham United Community Sports Trust

Opinion

We have audited the financial statements of Rotherham United Community Sports Trust (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Rotherham United Community Sports Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Rotherham United Community Sports Trust

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment of the susceptibility to material misstatement, whether by fraud or error, is made in a risk based approach.

In this approach, laws and regulations applicable to the entity, such as the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102, Charities SORP, employment law, and Health and Safety law is considered. The policies and controls the entity has in place to comply with these laws are reviewed, by discussion, reviews of correspondence and registrations monitored by external bodies. The engagement team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

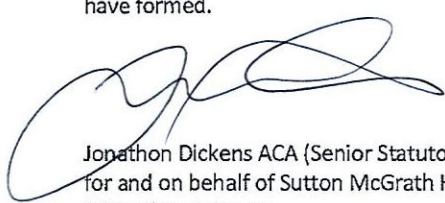
Policies and controls relating to the risk of material misstatement as a result of fraud, management override of controls, and revenue recognitions are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of accounting entries, including journals, challenging assumptions and judgements, reviewing and evaluating related parties transactions, and wider background searches. Testing of income recognition and fund accounting is also completed.

We have ensured that the engagement team have appropriate levels of competence and experience to effectively monitor these risks and carry out work relevant to our assessment of each risk, including consideration of the sector the charity operates in and its size and complexity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathon Dickens ACA (Senior Statutory Auditor)
for and on behalf of Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

Date: 24/03/2023

Rotherham United Community Sports Trust

Statement of Financial Activities
for the Year Ended 31 August 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	95,890	2,600	98,490	67,571
Charitable activities		-	1,724,192	1,724,192	1,322,909
Charitable activities		-	-	-	-
Other trading activities	3	318,239	-	318,239	54,998
Investment income	4	87	-	87	-
Other income	6	-	-	-	111,990
Total		414,216	1,726,792	2,141,008	1,557,468
EXPENDITURE ON					
Charitable activities	7	434,421	1,497,248	1,931,669	1,267,449
Charitable activities		-	-	-	-
NET INCOME/(EXPENDITURE)		(20,205)	229,544	209,339	290,019
RECONCILIATION OF FUNDS					
Total funds brought forward		294,751	501,536	796,287	506,268
TOTAL FUNDS CARRIED FORWARD		274,546	731,080	1,005,626	796,287

The notes form part of these financial statements

Rotherham United Community Sports Trust

Balance Sheet
31 August 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	118,407	107,326
CURRENT ASSETS			
Debtors	14	320,744	42,095
Cash at bank and in hand		892,656	815,620
		<u>1,213,400</u>	<u>857,715</u>
CREDITORS			
Amounts falling due within one year	15	(308,352)	(168,754)
		<u>905,048</u>	<u>688,961</u>
NET CURRENT ASSETS			
		<u>1,023,455</u>	<u>796,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	16	(17,829)	-
		<u>1,005,626</u>	<u>796,287</u>
NET ASSETS			
FUNDS	20		
Unrestricted funds:			
General fund		179,546	199,751
Designated		95,000	95,000
		<u>274,546</u>	<u>294,751</u>
Restricted funds		<u>731,080</u>	<u>501,536</u>
TOTAL FUNDS		<u>1,005,626</u>	<u>796,287</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/3/2023 and were signed on its behalf by:


.....
K Thomas - Trustee

The notes form part of these financial statements

Rotherham United Community Sports Trust

Cash Flow Statement
for the Year Ended 31 August 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	23	96,851	273,864
Interest paid		(6,335)	-
Interest element of hire purchase payments paid		(499)	-
Net cash provided by operating activities		<u>90,017</u>	<u>273,864</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(33,162)	-
Interest received		87	-
Net cash (used in)/provided by investing activities		<u>(33,075)</u>	<u>-</u>
 Cash flows from financing activities			
Capital repayments in year		<u>21,131</u>	-
Net cash provided by financing activities		<u>21,131</u>	<u>-</u>
 Change in cash and cash equivalents in the reporting period		<u>78,073</u>	<u>273,864</u>
Cash and cash equivalents at the beginning of the reporting period	24	<u>814,221</u>	<u>540,357</u>
 Cash and cash equivalents at the end of the reporting period	24	<u><u>892,294</u></u>	<u><u>814,221</u></u>

The notes form part of these financial statements

Rotherham United Community Sports Trust

Notes to the Financial Statements for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement Of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement, its recognition is deferred and included in deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold - Straight line over 7 years

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

Motor vehicles - 20% on cost and Straight line over 3 years

Computer equipment - 25% on cost

The company's policy is to not capitalise any purchases under the value of £1,500.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Donations	-	2,600	2,600	1,135
Grants	95,890	-	95,890	66,436
	<u>95,890</u>	<u>2,600</u>	<u>98,490</u>	<u>67,571</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Events income	318,239	-	318,239	54,998
	<u>318,239</u>	<u>-</u>	<u>318,239</u>	<u>54,998</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Deposit account interest	87	-	87	-
	<u>87</u>	<u>-</u>	<u>87</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022 Charitable activities	2021 Total activities
	£	£
Sports, inclusion and participation	634,652	369,632
Education programme	865,262	851,935
Health programme	224,278	101,342
	<u>1,724,192</u>	<u>1,322,909</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. OTHER INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
CJRS grant	-	-	-	92,303
Other COVID grants	-	-	-	10,000
Other income	-	-	-	9,687
	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,990</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Charitable activities	<u>1,931,669</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	1,095,734	783,585
Facility costs	474,071	242,528
Motor and travel expenses	71,200	29,729
Direct costs and equipment	104,896	90,973
Post, stationery and advertising	22,038	26,258
Legal and professional fees	11,650	20,017
General property and overhead costs	116,565	44,912
Audit fees	6,600	7,776
Depreciation	22,081	20,614
Loss on sale of assets	-	1,057
Interest payable and similar charges	6,834	-
	<u>1,931,669</u>	<u>1,267,449</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	22,081	20,615
Deficit on disposal of fixed assets	-	1,057
	<u>-</u>	<u>1,057</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,008,934	722,130
Social security costs	68,716	46,105
Other pension costs	18,084	15,350
	<u>1,095,734</u>	<u>783,585</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	61	57
Employees	<u>61</u>	<u>57</u>

No employees received emoluments in excess of £60,000.

Key management remuneration in the year amounted to £298,606 (2021: £241,606).

Contributions to the employee pension schemes for the year totalled £18,084 (2021: £15,350).

The pension costs are allocated between activities and restricted and unrestricted funds based on the individual staff member direct/indirect on each activity.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,999	32,572	67,571
Charitable activities	86,258	1,236,651	1,322,909
Other trading activities	14,121	40,877	54,998
Other income	29,319	82,671	111,990
Total	<u>164,697</u>	<u>1,392,771</u>	<u>1,557,468</u>
EXPENDITURE ON			
Charitable activities	272,665	994,784	1,267,449
Charitable activities	<u>272,665</u>	<u>994,784</u>	<u>1,267,449</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(107,968)	397,987	290,019
RECONCILIATION OF FUNDS			
Total funds brought forward	402,720	103,548	506,268
TOTAL FUNDS CARRIED FORWARD	<u>294,752</u>	<u>501,535</u>	<u>796,287</u>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2021	102,416	15,000	35,220
Additions	-	-	-
At 31 August 2022	<u>102,416</u>	<u>15,000</u>	<u>35,220</u>
DEPRECIATION			
At 1 September 2021	29,262	2,063	17,450
Charge for year	14,631	750	3,522
At 31 August 2022	<u>43,893</u>	<u>2,813</u>	<u>20,972</u>
NET BOOK VALUE			
At 31 August 2022	<u>58,523</u>	<u>12,187</u>	<u>14,248</u>
At 31 August 2021	<u>73,154</u>	<u>12,937</u>	<u>17,770</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2021	8,127	10,701	171,464
Additions	33,162	-	33,162
At 31 August 2022	<u>41,289</u>	<u>10,701</u>	<u>204,626</u>
DEPRECIATION			
At 1 September 2021	8,127	7,236	64,138
Charge for year	2,667	511	22,081
At 31 August 2022	<u>10,794</u>	<u>7,747</u>	<u>86,219</u>
NET BOOK VALUE			
At 31 August 2022	<u>30,495</u>	<u>2,954</u>	<u>118,407</u>
At 31 August 2021	<u>-</u>	<u>3,465</u>	<u>107,326</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	311,540	21,147
Other debtors	-	1,060
Prepayments and accrued income	9,204	19,888
	<u>320,744</u>	<u>42,095</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 17)	362	1,399
Hire purchase (see note 18)	3,302	-
Trade creditors	157,011	74,807
Social security and other taxes	21,834	18,116
Accruals and deferred income	125,843	74,432
	<u>308,352</u>	<u>168,754</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Hire purchase (see note 18)	<u>17,829</u>	<u>-</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>362</u>	<u>1,399</u>

18. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2022	2021
	£	£
Net obligations repayable:		
Within one year	3,302	-
Between one and five years	17,829	-
	<u>21,131</u>	<u>-</u>

Rotherham United Community Sports Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

18. LEASING AGREEMENTS - continued

	Non-cancellable operating leases	
	2022	2021
	£	£
Within one year	87,889	31,362
Between one and five years	125,035	45,833
	<u>212,924</u>	<u>77,195</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	118,407	-	118,407	107,326
Current assets	243,326	970,074	1,213,400	857,715
Current liabilities	(69,358)	(238,994)	(308,352)	(168,754)
Long term liabilities	(17,829)	-	(17,829)	-
	<u>274,546</u>	<u>731,080</u>	<u>1,005,626</u>	<u>796,287</u>

20. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	199,751	(20,205)	179,546
Designated	95,000	-	95,000
	<u>294,751</u>	<u>(20,205)</u>	<u>274,546</u>
Restricted funds			
Sports, inclusion and participation	77,136	(637)	76,499
Health	85,146	41,938	127,084
Education	339,254	188,243	527,497
	<u>501,536</u>	<u>229,544</u>	<u>731,080</u>
TOTAL FUNDS	<u>796,287</u>	<u>209,339</u>	<u>1,005,626</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,216	(434,421)	(20,205)
Restricted funds			
Sports, inclusion and participation	634,652	(635,289)	(637)
Health	226,878	(184,940)	41,938
Education	865,262	(677,019)	188,243
	<u>1,726,792</u>	<u>(1,497,248)</u>	<u>229,544</u>
TOTAL FUNDS	<u>2,141,008</u>	<u>(1,931,669)</u>	<u>209,339</u>

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
Unrestricted funds				
General fund	190,538	(107,969)	117,182	199,751
Designated	212,182	-	(117,182)	95,000
	<u>402,720</u>	<u>(107,969)</u>	<u>-</u>	<u>294,751</u>
Restricted funds				
Sports, inclusion and participation	14,161	62,975	-	77,136
Health	66,210	18,936	-	85,146
Education	5,499	333,755	-	339,254
General	2,376	(2,376)	-	-
Other coronavirus grants	15,302	(15,302)	-	-
	<u>103,548</u>	<u>397,988</u>	<u>-</u>	<u>501,536</u>
TOTAL FUNDS	<u>506,268</u>	<u>290,019</u>	<u>-</u>	<u>796,287</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,697	(272,666)	(107,969)
Restricted funds			
Sports, inclusion and participation	354,098	(291,123)	62,975
Health	108,219	(89,283)	18,936
Education	858,106	(524,351)	333,755
General	72,348	(74,724)	(2,376)
Other coronavirus grants	-	(15,302)	(15,302)
	<u>1,392,771</u>	<u>(994,783)</u>	<u>397,988</u>
TOTAL FUNDS	<u>1,557,468</u>	<u>(1,267,449)</u>	<u>290,019</u>

Purpose of Restricted funds

Sports, inclusion and participation - delivering a range of initiatives for social integration and Community cohesion including Premier League Kicks and Sport England funded projects.

The projects within Participation included:

Sport England - Sports Activation Fund

Premier League Kicks

Sports England - Inclusive Sport

Community Sports Foundation - street Sports

Sheffield University - Taking Yourself Seriously

Voluntary Action Rotherham - Befriending Plus and Active Citizens

Health - delivering health related activities in the most deprived communities of Rotherham. Funded by grants from Children in Need and Kinder Sports Plus.

The projects within Health were as follows:

BBC Children in Need

BUPA UK Foundation

Education - delivering education courses primarily to post 16 learners through a partnership with the RNN group and the partners of the English Football League Trust.

The projects within Education were as follows:

SYCF Youth Forum

Talk Talk Good Things Foundation

General - essential core running of the business to support the charity operating within the constraints of the funding partners.

Purpose of Designated funds

The designated funds are held with a view to meeting the short term costs anticipated for non-funded staff salaries and rent.

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

21. CONTINGENT LIABILITIES

At the year end, there is an ongoing claim against the charity. We have not accepted responsibility for this claim, however the maximum cost to the charity would be the insurance excess of £3,000.

22. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Rotherham United Football Club (RUFC) Limited

Mr P Douglas and Mrs K Thomas are trustees/directors of both the charity and RUFC. The charity also has close links with the football club. During the year the charity paid £49,513 (2021: £25,502) to Rotherham United Football Club (RUFC) Limited for goods and services provided.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due to Rotherham United Football Club (RUFC) Limited was £6,895 (2021: £1,648).

ASD Lighting Plc

Mrs K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll and administrative support. The charity paid £15,405 (2021: £16,897) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £230 (2021: £715).

South Yorkshire Community Foundation Limited

Mrs Z Ahmed is a trustee of South Yorkshire Community Foundation Limited. During the year, the charity did not receive any income from South Yorkshire Community Foundation Limited (2021: £24,024). During the year, the charity did not pay anything to South Yorkshire Community Foundation Limited (2021: £50).

S66 Media Limited

Mr M Hannigan is a director of S66 Media Limited. During the year, the charity paid £906 (2021: £482) to S66 Media Limited.

Triple Threat Theatre Academy

Mr J Noble's wife is linked with Triple Threat Theatre Academy. During the year, the charity paid £10,416 (2021: £200) to Triple Threat Theatre Academy for various workshops.

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	209,339	290,019
Adjustments for:		
Depreciation charges	22,081	20,614
Loss on disposal of fixed assets	-	1,058
Interest received	(87)	-
Interest paid	6,335	-
Interest element of hire purchase and finance lease rental payments	499	-
(Increase)/decrease in debtors	(278,649)	12,363
Increase/(decrease) in creditors	137,333	(50,190)
Net cash provided by operations	96,851	273,864

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	-	121
Notice deposits (less than 3 months)	892,656	815,499
Overdrafts included in bank loans and overdrafts falling due within one year	(362)	(1,399)
Total cash and cash equivalents	<u>892,294</u>	<u>814,221</u>

25.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/21	Cash flow	At 31/8/22
	£	£	£
Net cash			
Cash at bank and in hand	815,620	77,036	892,656
Bank overdrafts	(1,399)	1,037	(362)
	<u>814,221</u>	<u>78,073</u>	<u>892,294</u>
 Debt			
Finance leases	-	(21,131)	(21,131)
	<u>-</u>	<u>(21,131)</u>	<u>(21,131)</u>
 Total	<u>814,221</u>	<u>56,942</u>	<u>871,163</u>

Accounts

REGISTERED COMPANY NUMBER: 6451012 (England and Wales)
REGISTERED CHARITY NUMBER: 1123692

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2021
for
Rotherham United Community Sports Trust

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for the Year Ended 31 August 2021

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Rotherham United Community Sports Trust

Report of the Trustees
for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6451012 (England and Wales)

Registered Charity number

1123692

Registered office

The Goal Zone
New York Stadium
New York Way
Rotherham
South Yorkshire
S60 1AH

Trustees

Z Ahmed Trustee
Ms J Arechiga Assistant Principal
P G Douglas Chief Operating Officer
S A Frost Facilities And Investment Manager
M P Hannigan Membership Manager
D P Johnson Commercial Director
A Mohammed Trustee
Ms K Thomas Accountant
Mrs C A Foster (appointed 15/12/2021)

Company Secretary

Taylorred Business Secretaries Limited

Auditors

Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

Rotherham United Community Sports Trust

Report of the Trustees **for the Year Ended 31 August 2021**

Objectives and activities

Policies and objectives

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of South Yorkshire and 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 interest 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 the charity.

The charity has the broad aim of providing increased opportunities for children and young people to engage in qualified football coaching and other sporting activities.

Strategies for achieving objectives

The strategies employed to achieve the charity's objectives are to:

- Provide opportunities to children and young people of all abilities to engage in football/sporting activities;
- Provide a broad range of activities and venues within Rotherham and surrounding areas to increase opportunities for children and young people to benefit from qualified football coaching and sporting activities;
- Establish effective lines of communication with local school and, where applicable, Governing Bodies of Schools;
- Establish working relationships with, where applicable, FA, PFA, Football League, Premier League, Children Services and relevant partners;
- Deliver a quality and professional service provided by FA qualified coaches;
- Liaise with the local PDM's relating to the development and delivery of the sessions;
- Establish a comprehensive and effective marketing strategy to promote and highlight the charity's services within schools around Rotherham.

The Trust is reliant not only on paid staff but volunteers from within the many communities it works. Many of the volunteers start as participants and then progress to help organise the activities. Over the course of the pandemic, RUCST worked in partnership with VAR and RMBC to support the management and deployment of volunteers to support those isolating or in crisis. The volunteers were not just recruited from activities but from the fans of RUFC who wanted to give something back at a challenging time. Some volunteers are also recruited via our Education and NCS programme as a big part of our values is going above and beyond. The students value the work we do and find it a good opportunity to gain additional skills alongside their studying with the Rotherham United Sports College.

Rotherham United Community Sports Trust

Report of the Trustees **for the Year Ended 31 August 2021**

Achievements and performance

Main achievements of the Charity

As Head of Community I am very pleased to be writing our annual account statement for the year ending August 2021. This is my 10th year in post and one which was no like any other. In a similar way to the previous set of accounts, this year has once again been an unprecedented year not only for the business but the people that we are here to serve. COVID-19 has lingered on longer than anyone would have expected and remained a significant factor in the delivery of the work that they trust embarks on for the people of Rotherham.

The role of the trust is one to take the football club out into the community and help people who need it the most, these people don't have to be a Rotherham United fan or even a football fan but as a Rotherham resident there is an entitlement to benefit from the work that we do in the community. This support has once again evolved from our core aims and objectives through supporting people with their health well-being diversity and sports participation to supporting them with interventions such as loneliness and support in the day-to-day living.

COVID-19 has had an impact on the business in a variety of ways this year, we have experienced local and national lockdowns, tiered restrictions on what we are able to do, limited access to services but also a lot of our matchday work has been unable to be fulfilled due to the football club playing behind closed doors for the whole of the 20/21 season.

Quite rightly, the restrictions haven't stopped us going out into the community and supporting the people who need us the most. This has been another year of amending our delivery to meet the needs of both the organisation and the people who we are here to serve. I am once again very proud of the way that my colleagues have conducted themselves to ensure both the business continues to operate and we help people when needed.

All departments I've been able to perform to the financial profile and above despite having to amend delivery to comply with government restrictions.

NCS

For the second year in a row, the NCS team were asked to amend the profile of delivery to a model which again was new for 2021. The model was to enable young people to participate in a form of NCS which resembled the key principles of why Rotherham United community sports trust delivers this project. For the second year there was no residential allowed however we were able to do day workshops at inspiring settings which met the needs of the young people who participated on the project.

The NCS team not only deliver the summer program on a condensed model they also continue to deliver school support and support 15 to 18-year-olds in a school setting delivering workshops which included resilience and emotional well-being.

This project going forward will now take the form of a new model, gone are the days of the four week model with two weeks residential, we now anticipate this project to be tapered down to a more local and condensed delivery over two weeks. To cope with this the team naturally reduced its members through natural wastage and amended the expenditure to meet the needs of the service.

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2021

Education and Employability

Despite the national restrictions placed on us our education team has managed to continue to evolve to meet the needs of Rotherham people. The team continue to deliver high-quality life changing education programs largely to young people 16 to 25 however this year that has expanded into delivering work in partnership with the DWP to provide employability skills to those who through no fault of their own have found themselves out of work. The main aim of that contract is to get young people into employment or training as well as focusing on a community to enable them to access services that they wouldn't normally feel comfortable accessing.

Over the course of the year the team has successfully expanded and taken on two new members of staff as well as adding to new floors to our portfolio of facilities. These have been taken on short-term leases to enable us to continue to deliver the work however have a little risk should those contracts and when they're natural and it comes around.

The team continue to deliver in partnership with the RNN group, University of South Wales and EFL Trust. These partnerships have continued to remain strong and feedback from external quality assurance reports tell the story of high-quality delivery in an inspiring setting pitched at the right level for the learners.

Health and well-being

The team has continued to support the COVID-19 recovery working with people who are not only isolated but experiencing additional needs due to the lack of ability to access services under restrictions. The team itself whilst for large parts has been unable to deliver in doors has found a way to continue to live remotely as well as accessing external outdoor facility to run their programs.

The team itself again as naturally reducing the size due to maternity leave and has enabled to continue to deliver the high quality of services without the need to replace like for like at the present time. It is envisaged that next year delivery will increase and the team will need to reflect that increase to.

Inclusion

The team delivering this team has more or less been operating "as normal ". Whilst restrictions have stopped some delivery we have found alternative ways to meet the needs of our young people and their families as well as enabling us to refocus on community style delivery rather than centre based

The team itself has supported other departments to enable the trust to hit its targets and share the burden of delivery which I am extremely grateful for.

Sports Participation

This is probably the department who have had the most restrictions placed on them yet also the greatest amount of freedom in lockdown is to continue to do their work. When footballers post so was a large proportion of our delivery, I didn't mean we didn't do nothing, we rigorously looked at the guidelines and looked at how we can support our schools and young people by running innovative PE lessons both virtually and when appropriately in person

When football restarted he didn't resemble football as we know it, we couldn't do competitive fixtures and we couldn't train in the same ways however the team quickly got its head around this and established new ways to deliver not necessarily for the good of the trust but for the good of the people who we deliver to.

The facilities and the work that we continue to develop, enable Daws to be able to work throughout the pandemic in a safe and appropriate way always sticking to the national guidelines. All our work was not only rigorously checked by the partners who funders but also with partners at Rotherham Borough Council who kindly check tourists assessments and check our interpretation of the rules to ensure we are not breaking any.

Overall I don't think there's much I would change for the year 2021 it's not only will be able to support staff at their hour of need but we were also able to help the fans of the football club and customers of the Trust.

Rotherham United Community Sports Trust

Report of the Trustees **for the Year Ended 31 August 2021**

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Given the nature of our work, partnerships are key to our success. We have strong relationships with statutory organisations including the local authority, police and health parts inc NHS/CCG/RDASH. We are a strategic partner with the Voluntary Action board and sit on the local consortium for third sector partners. We not only partner with the Football club, we also partner with the leagues which the professional game is associated to including the Premier League, English Football League and FA. Many of our local partnerships are with other voluntary providers, nurseries, schools and older people settings.

Structure, governance and management

Constitution

Rotherham United Community Sports Trust is registered as a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 11 December 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Methods of appointment or election of Trustees

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charity's work. Trustees are appointed at the AGM by first and second nomination.

Policies adopted for the induction and training of Trustees

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law.
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association.
- Recent copies of minutes of meetings.
- The business plan and recent financial performance of the organisation.
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

Pay policy for key management personnel

Key management personnel comprises of the trustees and senior employees. Only the senior employees receive remuneration for their work and their salary is set by the board of trustees. Advice on remuneration is obtained from the Trust's solicitors and annual reviews are undertaken to assess key management performance against remuneration levels.

Jamie Noble is the Head of the Trust taking responsibility for the day to day management. Jamie is supported by the Chair and Finance Director on a weekly basis. Other Trustees support and work closely with the Trust on regular basis. A strong team of long serving managers spanning Finance, Administrations, NCS, Health and Education, report to the Head of the Trust.

Rotherham United Community Sports Trust

Report of the Trustees **for the Year Ended 31 August 2021**

Financial risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Particular attention has focused on risk assessment of all activities delivered ensuring the safety and well being of the service user. A key element in the management of the financial risk is the implementation of the reserves policy which is reviewed annually by the board of trustees.

Financial review 2020/21

Following the challenges of Covid-19, management continued to deliver an extensive programme of Health, Education and Sport to the community. As the Covid pandemic carried on through 2020 and 2021, management were able to maintain support for the community using online technology and socially distance support. Staff were furloughed and the Trust took advantage of the Covid Job Retention Scheme (CJRS) to support staff wages and government business support grants receiving £92k (2020: £119k) and £10k (2020: £22k) respectively. 2020/21 has resulted in a surplus of £290k compared to a surplus of £218k in the prior year. Whilst income for charitable activities and grants (£1.47m) was higher than budget (£1.38m), management were also able to carefully control direct costs, resulting in net income exceeding budget. The charity carried forward funds at 31 August 2021 of £796,287 of which £294,753 are restricted funds and £501,534 are general funds. Of the general funds, £95,000 has been set aside as designated funds.

Reserves policy

The trustees' policy is to hold free reserves of six months unrestricted expenditure. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. Actual unrestricted reserves at 31 August 2021 were £294,753. Of these unrestricted reserves, £95,000 has been set aside as designated funds. Free reserves at 31 August 2021 were £92,427 which consists of unrestricted funds, less designated funds, less unrestricted tangible fixed assets (£294,753 - £95,000 - £107,326).

Plans for future periods

With the safety and wellbeing of staff and the community being a priority, the charity will continue to develop its range of projects and courses in future period. Following the Government Covid road map the charity will deliver education and support to the community. Facilities at Parkgate Astro and the AESSEAL New York Stadium will continue to be key for delivery. Additional delivery space at the stadium has been let on the ground floor of the existing unit currently being leased by the charity.

Fundraising activities

The Trust does not actively fundraise however, we will sometimes fundraise for specific projects or items. The money raised then went towards the cost of a new defibrillator which was match funded by the Start a Heart campaign. NCS also fundraise, however that is part of the project to find a worthy local project and work with them. This is done by either raising money for a reason or to do something which will make a difference to their organisation, which could be renovating a room or garden.

The Trust employs a full time Community Projects Manager whose sole purpose is to apply for funding. Her role is to source grants, work with key stakeholders and then formulate a bid. Any money generated is recorded appropriately and then either spent in the spirit or handed over to the third party.

The Trust remains GDPR compliant to ensure all personal information is protected.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham United Community Sports Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rotherham United Community Sports Trust

Report of the Trustees
for the Year Ended 31 August 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sutton McGrath Hartley, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 31 May 2022 and signed on its behalf by:

Ms K Thomas - Trustee

Report of the Independent Auditors to the Members of
Rotherham United Community Sports Trust

Opinion

We have audited the financial statements of Rotherham United Community Sports Trust (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Rotherham United Community Sports Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Rotherham United Community Sports Trust

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment of the susceptibility to material misstatement, whether by fraud or error, is made in a risk based approach.

In this approach, laws and regulations applicable to the entity, such as the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102, Charities SORP, the relevant tax compliance regulations within the UK, employment law, and Health and Safety law is considered, and the policies and controls the entity has in place to comply with these laws are reviewed, by discussion, reviews of correspondence and registrations monitored by external bodies. The engagement team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

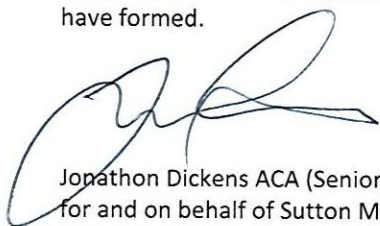
Policies and controls relating to the risk of material misstatement as a result of fraud are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of accounting entries, challenging assumptions and judgements, reviewing and evaluating related parties transactions, and wider background searches.

We have ensured that the engagement team have appropriate levels of competence and experience to effectively monitor these risks and carry out work relevant to our assessment of each risk, including consideration of the industry the company operates in and its size and complexity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathon Dickens ACA (Senior Statutory Auditor)
for and on behalf of Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

1 June 2022

Rotherham United Community Sports Trust

Statement of Financial Activities
for the Year Ended 31 August 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,000	32,576	67,576	46,447
Charitable activities	4				
Charitable activities		86,258	1,236,651	1,322,909	1,122,432
Other trading activities	3	14,120	40,873	54,993	118,221
Other income	5	29,319	82,671	111,990	141,302
Total		164,697	1,392,771	1,557,468	1,428,402
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		272,664	994,785	1,267,449	1,210,895
NET INCOME/(EXPENDITURE)		(107,967)	397,986	290,019	217,507
RECONCILIATION OF FUNDS					
Total funds brought forward		402,720	103,548	506,268	288,761
TOTAL FUNDS CARRIED FORWARD		294,753	501,534	796,287	506,268

The notes form part of these financial statements

Rotherham United Community Sports Trust

Balance Sheet
31 August 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	107,326	128,998
CURRENT ASSETS			
Debtors	13	42,095	54,458
Cash at bank and in hand		815,620	540,357
		857,715	594,815
CREDITORS			
Amounts falling due within one year	14	(168,754)	(217,545)
NET CURRENT ASSETS		688,961	377,270
TOTAL ASSETS LESS CURRENT LIABILITIES		796,287	506,268
NET ASSETS		796,287	506,268
FUNDS	18		
Unrestricted funds:			
General fund		199,752	190,538
Designated		95,000	212,182
		294,752	402,720
Restricted funds		501,535	103,548
TOTAL FUNDS		796,287	506,268

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2022 and were signed on its behalf by:

K Thomas - Trustee

Rotherham United Community Sports Trust

Cash Flow Statement
for the Year Ended 31 August 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	20	<u>273,864</u>	<u>196,932</u>
Net cash provided by operating activities		<u>273,864</u>	<u>196,932</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(102,416)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(102,416)</u>
Change in cash and cash equivalents in the reporting period		<u>273,864</u>	<u>94,516</u>
Cash and cash equivalents at the beginning of the reporting period	21	<u>540,357</u>	<u>445,841</u>
Cash and cash equivalents at the end of the reporting period	21	<u><u>814,221</u></u>	<u><u>540,357</u></u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement Of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement, its recognition is deferred and included in deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Straight line over 7 years
Plant and machinery	- 5% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- Straight line over 3 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Rotherham United Community Sports Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Donations	-	1,140	1,140	11,447
Grants	35,000	31,436	66,436	35,000
	<u>35,000</u>	<u>32,576</u>	<u>67,576</u>	<u>46,447</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Events income	14,120	40,873	54,993	118,221
	<u>14,120</u>	<u>40,873</u>	<u>54,993</u>	<u>118,221</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 Charitable activities £	2020 Total activities £
Sports, inclusion and participation	369,632	238,993
Education programme	851,935	782,040
Health programme	101,342	101,399
	<u>1,322,909</u>	<u>1,122,432</u>

5. OTHER INCOME

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
CJRS grant	9,632	82,671	92,303	119,082
Other COVID grants	10,000	-	10,000	22,220
Other income	9,687	-	9,687	-
	<u>29,319</u>	<u>82,671</u>	<u>111,990</u>	<u>141,302</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Charitable activities	<u>1,267,449</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	783,585	787,538
Facility costs	242,528	167,744
Motor and travel expenses	29,729	41,493
Direct costs and equipment	90,973	99,401
Post, stationery and advertising	26,258	15,294
Legal and professional fees	20,017	21,229
General property and overhead costs	44,912	49,441
Audit fees	7,776	6,660
Depreciation	20,614	22,095
Loss on sale of assets	1,057	-
	<u>1,267,449</u>	<u>1,210,895</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	20,615	14,631
Deficit on disposal of fixed assets	1,057	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	722,130	722,631
Social security costs	46,105	51,754
Other pension costs	15,350	13,153
	783,585	787,538

The average monthly number of employees during the year was as follows:

	2021	2020
	57	66
Employees	57	66

No employees received emoluments in excess of £60,000.

Key management remuneration in the year amounted to £241,606 (2020 - £226,164).

Contributions to the employee pension schemes for the year totalled £13,153 (2019 - £11,350).

The pension costs are allocated between activities and restricted and unrestricted funds based on the individual staff member direct/indirect on each activity.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,447	-	46,447
Charitable activities			
Charitable activities	816,637	305,795	1,122,432
Other trading activities	28,766	89,455	118,221
Other income	119,082	22,220	141,302
Total	1,010,932	417,470	1,428,402
EXPENDITURE ON			
Charitable activities			
Charitable activities	789,055	421,840	1,210,895
NET INCOME/(EXPENDITURE)	221,877	(4,370)	217,507
Transfers between funds	(26,393)	26,393	-
Net movement in funds	195,484	22,023	217,507
RECONCILIATION OF FUNDS			
Total funds brought forward	207,236	81,525	288,761

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	402,720	103,548	506,268

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2020	102,416	15,000	35,220
Disposals	-	-	-
At 31 August 2021	102,416	15,000	35,220
DEPRECIATION			
At 1 September 2020	14,631	1,313	13,928
Charge for year	14,631	750	3,522
Eliminated on disposal	-	-	-
At 31 August 2021	29,262	2,063	17,450
NET BOOK VALUE			
At 31 August 2021	73,154	12,937	17,770
At 31 August 2020	87,785	13,687	21,292
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2020	8,127	12,021	172,784
Disposals	-	(1,320)	(1,320)
At 31 August 2021	8,127	10,701	171,464
DEPRECIATION			
At 1 September 2020	6,928	6,986	43,786
Charge for year	1,199	513	20,615
Eliminated on disposal	-	(263)	(263)
At 31 August 2021	8,127	7,236	64,138
NET BOOK VALUE			
At 31 August 2021	-	3,465	107,326
At 31 August 2020	1,199	5,035	128,998

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	21,147	38,398
Other debtors	1,060	12,946
Prepayments and accrued income	19,888	3,114
	42,095	54,458

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 15)	1,399	-
Trade creditors	74,807	26,008
Social security and other taxes	18,116	11,878
Other creditors	-	270
Accruals and deferred income	74,432	179,389
	168,754	217,545

15. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	1,399	-
	1,399	-

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	48,312	56,579
Between one and five years	231,000	200,112
In more than five years	759,000	792,000
	1,038,312	1,048,691

Rotherham United Community Sports Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	107,326	-	107,326	128,998
Current assets	356,180	501,535	857,715	594,815
Current liabilities	(168,754)	-	(168,754)	(217,545)
	<u>294,752</u>	<u>501,535</u>	<u>796,287</u>	<u>506,268</u>

18. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
Unrestricted funds				
General fund	190,538	(107,968)	117,182	199,752
Designated	212,182	-	(117,182)	95,000
	<u>402,720</u>	<u>(107,968)</u>	<u>-</u>	<u>294,752</u>
Restricted funds				
Sports, inclusion and participation	14,161	62,975	-	77,136
Health	66,210	18,935	-	85,145
Education	5,499	333,755	-	339,254
General	2,376	(2,376)	-	-
Other coronavirus grants	15,302	(15,302)	-	-
	<u>103,548</u>	<u>397,987</u>	<u>-</u>	<u>501,535</u>
TOTAL FUNDS	<u>506,268</u>	<u>290,019</u>	<u>-</u>	<u>796,287</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,697	(272,665)	(107,968)
Restricted funds			
Sports, inclusion and participation	354,098	(291,123)	62,975
Health	108,219	(89,284)	18,935
Education	858,106	(524,351)	333,755
General	72,348	(74,724)	(2,376)
Other coronavirus grants	-	(15,302)	(15,302)
	<u>1,392,771</u>	<u>(994,784)</u>	<u>397,987</u>
TOTAL FUNDS	<u>1,557,468</u>	<u>(1,267,449)</u>	<u>290,019</u>

Rotherham United Community Sports Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
Unrestricted funds				
General fund	170,278	(87,987)	108,247	190,538
Designated	36,958	309,864	(134,640)	212,182
	<u>207,236</u>	<u>221,877</u>	<u>(26,393)</u>	<u>402,720</u>
Restricted funds				
Sports, inclusion and participation	-	(36,749)	50,910	14,161
Health	63,097	6,498	(3,385)	66,210
Education	5,499	-	-	5,499
General	12,929	6,606	(17,159)	2,376
Other coronavirus grants	-	19,275	(3,973)	15,302
	<u>81,525</u>	<u>(4,370)</u>	<u>26,393</u>	<u>103,548</u>
TOTAL FUNDS	<u>288,761</u>	<u>217,507</u>	<u>-</u>	<u>506,268</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,477	(312,464)	(87,987)
Designated	786,455	(476,591)	309,864
	<u>1,010,932</u>	<u>(789,055)</u>	<u>221,877</u>
Restricted funds			
Sports, inclusion and participation	204,396	(241,145)	(36,749)
Health	101,399	(94,901)	6,498
General	89,455	(82,849)	6,606
Other coronavirus grants	22,220	(2,945)	19,275
	<u>417,470</u>	<u>(421,840)</u>	<u>(4,370)</u>
TOTAL FUNDS	<u>1,428,402</u>	<u>(1,210,895)</u>	<u>217,507</u>

Purpose of Restricted funds

Sports, inclusion and participation - delivering a range of initiatives for social integration and Community cohesion including Premier League Kicks and Sport England funded projects.

The projects within Participation included:

Sport England - Sports Activation Fund

Premier League Kicks

Sports England - Inclusive Sport

Community Sports Foundation - street Sports

Sheffield University - Taking Yourself Seriously

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

18. MOVEMENT IN FUNDS - continued

Voluntary Action Rotherham - Befriending Plus and Active Citizens

Health - delivering health related activities in the most deprived communities of Rotherham. Funded by grants from Children in Need and Kinder Sports Plus.

The projects within Health were as follows:

BBC Children in Need

BUPA UK Foundation

Education - delivering education courses primarily to post 16 learners through a partnership with the RNN group and the partners of the English Football League Trust.

The projects within Education were as follows:

SYCF Youth Forum

Talk Talk Good Things Foundation

General - essential core running of the business to support the charity operating within the constraints of the funding partners.

Purpose of Designated funds

The designated funds are held with a view to meeting the short term costs anticipated for non-funded staff salaries and rent.

Inter fund transfers

The transfers from designated funds to unrestricted funds during the year ended 31 August 2021 are to ensure the designated funds held at the year end are in line with the policy noted above.

19. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Rotherham United Football Club (RUFC) Limited

Mr P Douglas and Mrs K Thomas are trustees/directors of both the charity and RUFC. the charity also has close links with the football club. During the year the charity paid £25,502 (2020: £32,629) to Rotherham United Football Club (RUFC) Limited for goods and services provided. The charity received £Nil (2020: £116) from Rotherham United Football Club (RUFC) Limited for room hire and services provided by an employee.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due from Rotherham United Football Club (RUFC) Limited was £1,648 (2020: £2,481).

ASD Lighting Plc

Mrs K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll and administrative support. The charity paid £16,897 (2020: £23,235) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £715 (2020: £1,562).

South Yorkshire Community Foundation Limited

Mrs Z Ahmed is a trustee of South Yorkshire Community Foundation Limited. During the year, the charity received £24,024 (2020: £5,000) for community grants and flood relief. During the year, the charity also paid £50 (2020:£Nil) for other charitable services.

S66 Media Limited

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

19. RELATED PARTY DISCLOSURES - continued

Mr M Hannigan is a director of S66 Media Limited. During the year, the charity paid £482 (2020: £1,642) to S66 Media Limited for goods. The transactions were undertaken on normal terms.

20. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	290,019	217,507
Adjustments for:		
Depreciation charges	20,614	22,095
Loss on disposal of fixed assets	1,058	-
Decrease/(increase) in debtors	12,363	(23,154)
Decrease in creditors	(50,190)	(19,516)
Net cash provided by operations	273,864	196,932

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	121	-
Notice deposits (less than 3 months)	815,499	540,357
Overdrafts included in bank loans and overdrafts falling due within one year	(1,399)	-
Total cash and cash equivalents	814,221	540,357

22.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/20 £	Cash flow £	At 31/8/21 £
Net cash			
Cash at bank and in hand	540,357	275,263	815,620
Bank overdraft	-	(1,399)	(1,399)
	540,357	273,864	814,221
Total	540,357	273,864	814,221

Accounts

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

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ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020**

Trustees	D P Johnson S A Frost Z Ahmed P G Douglas A Mohammed M P Hannigan K Thomas J Arechiga
Company registered number	6451012
Charity registered number	1123692
Registered office	The Goal Zone New York Stadium New York Way Rotherham S60 1AH
Independent auditor	BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD
Chief executive officer	Paul Douglas
Key management personnel	Jamie Noble Zanib Rasool Carole Foster James Mahoney Trudi Race Emma Schofield Gary Bricknell

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 September 2019 to 31 August 2020. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (published in October 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Policies and objectives

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of South Yorkshire and 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 interest 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 the charity.

The charity has the broad aim of providing increased opportunities for children and young people to engage in qualified football coaching and other sporting activities.

Strategies for achieving objectives

The strategies employed to achieve the charity's objectives are to:

- Provide opportunities to children and young people of all abilities to engage in football/sporting activities;
- Provide a broad range of activities and venues within Rotherham and surrounding areas to increase opportunities for children and young people to benefit from qualified football coaching and sporting activities;
- Establish effective lines of communication with local school and, where applicable, Governing Bodies of Schools;
- Establish working relationships with, where applicable, FA, PFA, Football League, Premier League, Children Services and relevant partners;
- Deliver a quality and professional service provided by FA qualified coaches;
- Liaise with the local PDM's relating to the development and delivery of the sessions;
- Establish a comprehensive and effective marketing strategy to promote and highlight the charity's services within schools around Rotherham.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Objectives and activities (continued)

The Trust is reliant not only on paid staff but volunteers from within the many communities it works. Many of the volunteers start as participants and then progress to help organise the activities. Over the course of the pandemic, RUCST worked in partnership with VAR and RMBC to support the management and deployment of volunteers to support those isolating or in crisis. The volunteers were not just recruited from activities but from the fans of RUFC who wanted to give something back at a challenging time. Some volunteers are also recruited via our Education and NCS programme as a big part of our values is going above and beyond. The students value the work we do and find it a good opportunity to gain additional skills alongside their studying with the Rotherham United Sports College.

Achievements and performance

Main achievements of the Charity

2019/20 was a challenging period for the Trust, this was primarily as a result of the outbreak of the Covid-19 pandemic which paused much of society including schools, care settings and all football activity and then subsequently, when football was allowed to resume it was, and continues to be, played behind closed doors. This has had a significant impact on the Trust. Despite these challenges, the Trust is proud that we have continued to see growth in terms of the work we deliver in the community and the resilience and commitment shown by staff to the delivery in under very challenging circumstances.

The original outlook for 2019/20 looked promising, the business plan was set and the staff had clear goals for the year ahead. There was optimism in the staff that a renewed approach to budgeting and targeting of resources in the community would lead to a record year, plans were in place to roll out new projects and open our first community facility in the heart of the community, Parkgate Astro Came online and we had our outdoor delivery space we had so craved for such a long time.

In October 2019 Parkgate Astro was officially RUCST's. We had an outdoor 3G facility which had classrooms space, a Café, Delivery space and floodlights and thanks to a Football Foundation grant, we were able to add to and transform the site over a period of 6 months whilst maintaining its functionality to maximise its usage. We were then hit by localised flooding and severe bad weather which somehow was forgotten as it was soon superseded by the COVID 19 pandemic. The weather problems resulted in a slower progress and far more work needed to be carried out than expected. New boilers, heating system, fuse board, new windows, painting and decorating and roof leaks meant the grants obtained were not enough so we had to access additional support and local CSR to ensure everything done was not only the required quality to last but also benefited the customers.

In February 2020, the trust added the COVID 19 pandemic to the risk register and started to consider what might happen should our work be affected and how we can keep staff safe in the workplace. Plans and contingencies were made and in March 2020 the country went into a national lock down and the work of the trust abruptly stopped. Soon after the government announcement, our Education learners went to remote learning, PE lessons went online and the plans we had went live.

Staffing plans were reviewed in line with government advice and were led by the work we were able to deliver. Staff were encouraged to volunteer where safe to do so in their communities and we began supporting the NHS and RMBC "local Hero's" initiative which provided volunteer support for those who needed it the most. Shopping, dog walking, prescriptions and conversations with those alone were on the menu and the staff rose to the challenge and proved what outstanding human beings they are. In their own time, they supported not only their loved ones but also those who needed help, often putting themselves in danger of contracting the deadly virus. Lives were undoubtedly saved by their efforts and the feeling of immense pride was evident on the many Zoom socials we had to keep up morale and listen to each other's stories of heroism.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Achievements and performance (continued)

The subsequent 6 months of national restrictions were nothing short of a roller coaster. Many project were cancelled, some repurposed whilst others were delayed until it was safe to deliver. Who would have known that we would have further national restrictions and that Rotherham would be in the highest tier of these for the rest of the year and beyond.

As a group of people, we reacted as quickly as we could. At times we were reactive but that was inevitable as the world changed overnight. Not one person in this country could say that COVID hasn't effected them in some ways, some harder than others, but one thing we said as a team was we were going to do the right thing by our staff, participants and the business to ensure we are here for years to come.

Education

The Trust has seen a positive organic growth in numbers recruited to its study programme run in partnership with the RNN Group. Enrolment was extremely positive for the forthcoming academic year and is on target to hit key milestones set with the College.

All learning went remote at various periods of the year, however every student who started finished the year.

Health and Wellbeing

Much of the work went to online delivery, a big emphasis went to checking on vulnerable and isolated people. Some face to face socially distanced work happened and garden gate conversations proved very popular.

Inclusion

The need for this work has seen a spike in delivery, specifically around the work with BME communities and enabling social mobility is happening. Key partners such as the Police and local authority have seen us respond to targeted needs of communities ensuring our delivery is getting into the communities who need it most.

Sports Participation

We have seen Premier League funding further extended which will allow us to continue to do targeted work with schools and help more young people get into regular sport and physical activity. Although our school delivery was severely hindered, numbers remained high on those activities we could do and those which were able too be done face to face safely.

Future Stars and the sports festivals have been particular highlights for the team and the usage of Park Gate Astro has enabled us to start bedding in roots and thinking about the long term delivery from the venue.

NCS

Whilst we continue to deliver one of the best programmes in the country and the quality has been recognised as high, we did have to adapt and run an alternative model inline with government guidelines.

Feedback has been that we were one of the highest delivery partners in the EFLT network.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Achievements and performance (continued)

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Given the nature of our work, partnerships are key to our success. We have strong relationships with statutory organisations including the local authority, police and health parts inc NHS/CCG/RDASH. We are a strategic partner with the Voluntary Action board and sit on the local consortium for third sector partners. We not only partner with the Football club, we also partner with the leagues which the professional game is associated to including the Premier League, English Football League and FA. Many of our local partnerships are with other voluntary providers, nurseries, schools and older people settings.

Structure, governance and management

Constitution

Rotherham United Community Sports Trust is registered as a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 11 December 2007. It is registered as a charity with the Charity Commission. The liability of the members is limited to an amount not exceeding £10.

Methods of appointment or election of Trustees

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charity's work. Trustees are appointed at the AGM by first and second nomination.

Policies adopted for the induction and training of Trustees

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law.
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association.
- Recent copies of minutes of meetings.
- The business plan and recent financial performance of the organisation.
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Structure, governance and management (continued)

Pay policy for key management personnel

Key management personnel comprises of the trustees and senior employees. Only the senior employees receive remuneration for their work and their salary is set by the board of trustees. Advice on remuneration is obtained from the Trust's solicitors and annual reviews are undertaken to assess key management performance against remuneration levels.

Jamie Noble is the Head of the Trust taking responsibility for the day to day management. Jamie is supported by the Chair and Finance Director on a weekly basis. Other Trustees support and work closely with the Trust on regular basis. A strong team of long serving managers spanning Finance, Administrations , NCS, Health and Education, report to the Head of the Trust.

Financial risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Particular attention has focused on risk assessment of all activities delivered ensuring the safety and well being of the service user. A key element in the management of the financial risk is the implementation of the reserves policy which is reviewed annually by the board of trustees.

Financial review

2019/20

Following a challenging 2018/19, management focused on streamlining resources. After careful planning the aim was to break even in 2020 whilst continuing to deliver an extensive programme of Health, Education and Sport to the community. When the Covid pandemic hit in March 2020, management were able to react very quickly to deliver and support the community using online technology and socially distance support. Staff were furloughed and the Trust took advantage of the Covid Job Retention Scheme (CJRS) to support staff wages (£119k) and government business support grants (£22k). 2019/20 has resulted in a surplus of £218k against a deficit of £124k in the prior year. Whilst income for charitable activities and grants (£1.3m) was lower than budget (£1.5m), direct costs were reduced as a result of more virtual delivery and less class room/workshops activities. The charity carried forward funds at 31 August 2020 of £506,268 of which £103,548 are restricted funds and £402,720 are general funds. Of the general funds, £212,182 has been set aside as designated funds .

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Reserves policy

The trustees' policy is to hold free reserves of six months unrestricted expenditure. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. Actual unrestricted reserves at 31 August 2020 were £402,720. Of these unrestricted reserves, £212,182 has been set aside as designated funds. Free reserves at 31 August 2020 were £61,540 which consists of unrestricted funds, less designated funds, less unrestricted tangible fixed assets (£402,720 - £212,182 - £128,998).

By monitoring project costs on a more regular basis and improving the budgeting process the trustees will strive to increase reserve levels to be more in line with the policy in future years.

Plans for future periods

With the safety and well being of staff and the community being a priority, the charity will continue to develop its range of projects and courses in future period. Following the Government Covid road map the charity will deliver education and support to the community. Facilities at Parkgate Astro and the AESSEAL New York Stadium will continue to be key for delivery. Additional delivery space at the stadium has been let on the ground floor of the existing unit currently being leased by the charity.

Fundraising activities

The Trust does not actively fundraise however, we will sometimes fundraise for specific projects or items. For example, last year we raised £500 towards a defibrillator via bucket collections and cake sales in town. The money raised then went towards the cost of a new defibrillator which was match funded by the Start a Heart campaign. NCS also fundraise, however that is part of the project to find a worthy local project and work with them. This is done by either raising money for a reason or to do something which will make a difference to their organisation, which could be renovating a room or garden.

The Trust employs a full time Community Projects Manager whose sole purpose is to apply for funding. Her role is to source grants, work with key stakeholders and then formulate a bid. Any money generated is recorded appropriately and then either spent in the spirit or handed over to the third party.

The Trust remains GDPR compliant to ensure all personal information is protected.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditors, BHP LLP, has indicated his willingness to continue in office. The Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by order of the members of the board of Trustees and signed on their behalf by:

K Thomas

Date:

K Thomas 20/05/2021

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM UNITED COMMUNITY SPORTS TRUST

Opinion

We have audited the financial statements of Rotherham United Community Sports Trust (the 'charity') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM UNITED COMMUNITY SPORTS TRUST (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM UNITED COMMUNITY SPORTS TRUST (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



[Philip Allsop \(May 20, 2021 16:34 GMT+1\)](#)

Philip Allsop (Senior statutory auditor)

for and on behalf of

BHP LLP

Chartered Accountants

Statutory Auditor

2 Rutland Park

Sheffield

S10 2PD

20 May 2021

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	46,447	-	46,447	59,760
Charitable activities	4	816,637	305,795	1,122,432	1,355,230
Other trading activities	5	28,766	89,455	118,221	14,617
Other income	6	119,082	22,220	141,302	-
Total income		1,010,932	417,470	1,428,402	1,429,607
Expenditure on:					
Charitable activities	7	789,055	421,840	1,210,895	1,553,737
Total expenditure		789,055	421,840	1,210,895	1,553,737
Net income/(expenditure)		221,877	(4,370)	217,507	(124,130)
Transfers between funds	14	(26,393)	26,393	-	-
Net movement in funds		195,484	22,023	217,507	(124,130)
Reconciliation of funds:					
Total funds brought forward		207,236	81,525	288,761	412,891
Net movement in funds		195,484	22,023	217,507	(124,130)
Total funds carried forward		402,720	103,548	506,268	288,761

The Statement of Financial Activities includes all gains and losses recognised in the year.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 6451012

BALANCE SHEET
AS AT 31 AUGUST 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	128,998	48,677
		<u>128,998</u>	<u>48,677</u>
Current assets			
Debtors	12	54,458	31,304
Cash at bank and in hand		540,357	445,841
		<u>594,815</u>	<u>477,145</u>
Creditors: amounts falling due within one year	13	(217,545)	(237,061)
Net current assets		<u>377,270</u>	<u>240,084</u>
Total assets less current liabilities		<u>506,268</u>	<u>288,761</u>
Total net assets		<u><u>506,268</u></u>	<u><u>288,761</u></u>
Charity funds			
Restricted funds	14	103,548	81,525
Unrestricted funds:			
Designated funds	14	212,182	36,958
General funds	14	190,538	170,278
		<u>402,720</u>	<u>207,236</u>
Total unrestricted funds	14	<u>402,720</u>	<u>207,236</u>
Total funds		<u><u>506,268</u></u>	<u><u>288,761</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 6451012

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2020

K Thomas

K Thomas 20/05/2021

Date: ~~Complete ACCOUNTS COMPLETION section~~

The notes on pages 16 to 32 form part of these financial statements.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	17	196,932	(106,434)
Cash flows from investing activities			
Purchase of tangible fixed assets		(102,416)	(15,000)
Net cash used in investing activities		(102,416)	(15,000)
Change in cash and cash equivalents in the year		94,516	(121,434)
Cash and cash equivalents at the beginning of the year		445,841	567,275
Cash and cash equivalents at the end of the year	18	540,357	445,841

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. General information

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Rotherham United Community Sports Trust meets the definition of a public benefit entity.

The charity's registered office is: -

The Goal Zone
New York Stadium
New York Way
Rotherham
S60 1AH

The Charity is incorporated in England & Wales and it's company number is 6451012.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Rotherham United Community Sports Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

2. Accounting policies (continued)

2.2 Going concern

The trustees have considered the impact of COVID-19 on the charity's activities, workforce and supply chain, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the trustees are confident that they have in place plans to deal with any financial losses that may arise. The possible material impacts on the business and the plans to mitigate them include, but are not limited to:

- current projects delayed and therefore funding postponed because of social distancing and failure to deliver. The Trust are working closely and continuously with partners to identify ways of delivering remotely via online technology.
- current projects cancelled and therefore funding cancelled because of social distancing, failure to deliver and continued uncertainty. The Trust have furloughed all permanent and casual staff that are not able to participate in delivery, taking advantage of the governments Covid Job Retention Scheme (CJRS) and therefore minimising cash out flows.
- future projects and funding may be limited due to uncertainty and limited resources. The Trust will continue to support the community and support education, health, sports and mental awareness in these exceptional times by identifying new delivery methods that would satisfy any new government regulations. We will retain a flexible and casual work force with the aid of CJRS that can be brought back to deliver as and when required.

The trustees do however recognise that uncertainty exists surrounding the duration and impact of COVID-19 and hence there is inherent risk regarding the success and sustainability of these plans. This risk represents a material uncertainty which may cast significant doubt about the charity's ability to continue as a going concern. However, the Trustees have concluded that the charity remains a going concern whilst such viable options are available to it. The trustees therefore continue to adopt the going concern basis of preparation for these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following bases:

Leasehold property	- Straight line basis over 7 years
Plant and machinery	- Straight line basis over 20 years
Motor vehicles	- Straight line basis over 3 years
Fixtures and fittings	- Straight line basis over 10 years
Office equipment	- Straight line basis over 12 years

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

Contributions in respect of the company's defined contribution pension schemes are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	11,447	-	11,447	24,760
Grants	35,000	-	35,000	35,000
Total 2020	46,447	-	46,447	59,760
Total 2019	35,150	24,610	59,760	

4. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Sports, inclusion and participation	34,597	204,396	238,993	435,812
Education programme	782,040	-	782,040	852,361
Health programme	-	101,399	101,399	67,057
Total 2020	816,637	305,795	1,122,432	1,355,230
Total 2019	955,581	399,649	1,355,230	

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Events income	28,766	89,455	118,221	14,617
Total 2019	10,049	4,568	14,617	

6. Other incoming resources

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
CJRS grant	119,082	-	119,082	-
Other COVID grants	-	22,220	22,220	-
Total 2020	119,082	22,220	141,302	-
Total 2019	-	-	-	

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

7. Analysis of expenditure on charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	523,195	264,343	787,538	890,494
Facility hire costs	112,886	54,858	167,744	380,119
Motor and travel expenses	29,233	12,260	41,493	60,441
Direct costs and equipment	54,197	45,204	99,401	124,604
Post, stationery and advertising	12,235	3,059	15,294	17,799
General property and overhead costs	21,956	27,485	49,441	41,177
Legal and professional fees	21,229	-	21,229	22,763
Depreciation	7,464	14,631	22,095	7,280
Audit fees	6,660	-	6,660	9,060
Total 2020	789,055	421,840	1,210,895	1,553,737
Total 2019	1,072,919	480,818	1,553,737	

8. Auditor's remuneration

	2020 £	2019 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,660	9,060

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

9. Staff costs

	2020	2019
	£	£
Wages and salaries	722,631	824,614
Social security costs	51,754	54,530
Contribution to defined contribution pension schemes	13,153	11,350
	787,538	890,494

The average number of persons employed by the Charity during the year was as follows:

	2020	2019
	No.	No.
Employees	66	85

No employee received remuneration amounting to more than £60,000 in either year.

Key management remuneration in the year amounted to £226,164 (2019 - £217,359).

Contributions to the employee pension schemes for the year totaled £13,153 (2019 - £11,350).

The pension costs are allocated between activities and restricted and unrestricted funds based on the individual staff members direct/ indirect on each activity.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 August 2020, no Trustee expenses have been incurred (2019 - £NIL).

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

11. Tangible fixed assets

	Leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<i>Cost or valuation</i>						
At 1 September 2019	-	15,000	8,127	35,220	12,021	70,368
Additions	102,416	-	-	-	-	102,416
At 31 August 2020	102,416	15,000	8,127	35,220	12,021	172,784
<i>Depreciation</i>						
At 1 September 2019	-	565	4,246	10,406	6,474	21,691
Charge for the year	14,631	748	2,682	3,522	512	22,095
At 31 August 2020	14,631	1,313	6,928	13,928	6,986	43,786
<i>Net book value</i>						
At 31 August 2020	87,785	13,687	1,199	21,292	5,035	128,998
At 31 August 2019	-	14,435	3,881	24,814	5,547	48,677

12. Debtors

	2020 £	2019 £
Trade debtors	38,398	20,722
Other debtors	12,806	-
Prepayments and accrued income	3,254	10,582
	54,458	31,304

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

13. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	26,008	30,384
Other taxation and social security	11,878	21,758
Other creditors	270	270
Accruals and deferred income	179,389	184,649
	217,545	237,061

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

14. Statement of funds

Statement of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Designated funds	36,958	786,455	(476,591)	(134,640)	212,182
<i>General funds</i>					
General funds	170,278	224,477	(312,464)	108,247	190,538
<i>Total Unrestricted funds</i>	207,236	1,010,932	(789,055)	(26,393)	402,720
<i>Restricted funds</i>					
Sports, inclusion and participation	-	204,396	(241,145)	50,910	14,161
Health	63,097	101,399	(94,901)	(3,385)	66,210
Education	5,499	-	-	-	5,499
General	12,929	89,455	(82,849)	(17,159)	2,376
Other coronavirus grants	-	22,220	(2,945)	(3,973)	15,302
	81,525	417,470	(421,840)	26,393	103,548
<i>Total of funds</i>	288,761	1,428,402	(1,210,895)	-	506,268

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2019 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Designated funds	59,284	898,844	(688,368)	(232,802)	36,958
<i>General funds</i>					
General funds	199,962	101,936	(384,551)	252,931	170,278
<i>Total Unrestricted funds</i>	259,246	1,000,780	(1,072,919)	20,129	207,236
<i>Restricted funds</i>					
Sports, inclusion and participation	121,649	343,081	(463,686)	(1,044)	-
Health	26,497	56,568	(7,377)	(12,591)	63,097
Education	5,499	-	-	-	5,499
General	-	29,178	(9,755)	(6,494)	12,929
	153,645	428,827	(480,818)	(20,129)	81,525
<i>Total of funds</i>	412,891	1,429,607	(1,553,737)	-	288,761

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

Purpose of Restricted funds

Sports, inclusion and participation - delivering a range of initiatives for social integration and Community cohesion including Premier League Kicks and Sport England funded projects.

The projects within participation included:

Sport England - Sports Activation Fund

Premier League Kicks

Sports England - Inclusive Sport

Community Sports Foundation - Street Sports

Sheffield University - Taking Yourself Seriously

Voluntary Action Rotherham - Befriending Plus and Active Citizens

Health - delivering health related activities in the most deprived communities of Rotherham. Funded by grants from Children in Need and Kinder Sports Plus.

The projects within health were as follows:

BBC Children in Need

BUFA UK Foundation

Education - delivering education courses primarily to post 16 learners through a partnership with the RNN group and the partners of the English Football League Trust.

The projects within education were as follows:

SYCF Youth Forum

Talk Talk Good Things Foundation

General - essential core running of the business to support the charity operating within the constraints of the funding partners.

Purpose of Designated funds

The designated funds represent the net incoming resources from the NCS and educational services provisions undertaken by the charity. The funds are held with a view to meeting the short term costs anticipated to be incurred should one of these sources of income be withdrawn.

Inter fund transfers

The transfers from designated funds to unrestricted funds during the year ended 31 August 2020 represent the apportionment of general costs from general unrestricted funds. Other transfers included in the year ended 31 August 2020 are for the salaries of specific members of staff where the members of staff worked specifically for the projects within restricted funds.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

15. Summary of funds

Summary of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
Designated funds	36,958	786,455	(476,591)	(134,640)	212,182
General funds	170,278	224,477	(312,464)	108,247	190,538
Restricted funds	81,525	417,470	(421,840)	26,393	103,548
	288,761	1,428,402	(1,210,895)	-	506,268

Summary of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2019 £
Designated funds	59,284	898,844	(688,368)	(232,802)	36,958
General funds	199,962	101,936	(384,551)	252,931	170,278
Restricted funds	153,645	428,827	(480,818)	(20,129)	81,525
	412,891	1,429,607	(1,553,737)	-	288,761

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	128,998	-	128,998
Current assets	491,267	103,548	594,815
Creditors due within one year	(217,545)	-	(217,545)
Total	402,720	103,548	506,268

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	48,677	-	48,677
Current assets	395,620	81,525	477,145
Creditors due within one year	(237,061)	-	(237,061)
Total	207,236	81,525	288,761

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	217,507	(124,130)
Adjustments for:		
Depreciation charges	22,095	7,280
Decrease/(increase) in debtors	(23,154)	26,352
Decrease in creditors	(19,516)	(15,926)
Net cash provided by/(used in) operating activities	196,932	(106,424)

18. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	540,357	445,841
Total cash and cash equivalents	540,357	445,841

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

19. Analysis of changes in net debt

	At 1 September 2019 £	Cash flows £	At 31 August 2020 £
Cash at bank and in hand	445,841	94,516	540,357
	<u>445,841</u>	<u>94,516</u>	<u>540,357</u>

20. Capital commitments

	2020 £	2019 £
<i>Contracted for but not provided in these financial statements</i>		
Purchase, construction or development of property	-	99,541
	<u>-</u>	<u>99,541</u>

Funding has been obtained from the Football Foundation for 65% of the project costs.

21. Operating lease commitments

At 31 August 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	56,579	45,827
Later than 1 year and not later than 5 years	200,112	142,854
Later than 5 years	792,000	537,290
	<u>1,048,691</u>	<u>725,971</u>

Amounts recognised in the statement of financial activities as an expense during the period in respect of operating lease arrangements were £47,028.

ROTHERHAM UNITED COMMUNITY SPORTS TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

22. Related party transactions

During the year the charity made the following related party transactions:

Rotherham United Football Club (RUFC) Limited

Mr P Douglas and Mrs K Thomas are trustees/ directors of both the charity and RUFC. The charity also has close links with the football club. During the year the charity paid £32,629 (2019: £35,335) to Rotherham United Football Club (RUFC) Limited for goods and services provided. The charity received £116 (2019: £nil) from Rotherham United Football Club (RUFC) Limited for room hire and services provided by an employee.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due to Rotherham United Football Club (RUFC) Limited was £2,481 (2019: £1,691).

ASD Lighting Plc

Mrs. K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll, and administrative support. The charity paid £23,235 (2019: £23,674) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £1,562 (2019: £1,743).

South Yorkshire Community Foundation Limited

Mrs Z Ahmed is a trustee of South Yorkshire Community Foundation Limited. During the year the charity received £5,000 (2019: £nil) for COVID response relief.

S66 Media Limited

Mr M Hannigan is a director of S66 Media Limited. During the year the charity paid £1,642 (2019: £505) to S66 Media Limited for goods. The transactions were undertaken on normal terms.

Rotherham United Community Sports Trust

2020 - final accounts

Final Audit Report

2021-05-20

Created:	2021-05-20
By:	Laura Green (laura.green@bhp.co.uk)
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