

**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
**(A company limited by guarantee)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
**(A company limited by guarantee)**

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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<b>Trustees</b>	D P Johnson S A Frost Z Ahmed P G Douglas A Mohammed M P Hannigan K Thomas J Arechiga
<b>Company registered number</b>	6451012
<b>Charity registered number</b>	1123692
<b>Registered office</b>	The Goal Zone New York Stadium New York Way Rotherham S60 1AH
<b>Independent auditor</b>	BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD
<b>Chief executive officer</b>	Paul Douglas
<b>Key management personnel</b>	Jamie Noble Zanib Rasool Carole Foster James Mahoney Trudi Race Emma Schofield Gary Bricknell

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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 .



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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM UNITED COMMUNITY SPORTS TRUST**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM UNITED COMMUNITY SPORTS TRUST (CONTINUED)**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROTHERHAM UNITED COMMUNITY SPORTS TRUST (CONTINUED)**

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**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](http://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**  
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**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 £
<b>Income from:</b>					
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	-
<b>Total income</b>		<b>1,010,932</b>	<b>417,470</b>	<b>1,428,402</b>	<b>1,429,607</b>
<b>Expenditure on:</b>					
Charitable activities	7	789,055	421,840	1,210,895	1,553,737
<b>Total expenditure</b>		<b>789,055</b>	<b>421,840</b>	<b>1,210,895</b>	<b>1,553,737</b>
<b>Net income/(expenditure)</b>		<b>221,877</b>	<b>(4,370)</b>	<b>217,507</b>	<b>(124,130)</b>
Transfers between funds	14	(26,393)	26,393	-	-
<b>Net movement in funds</b>		<b>195,484</b>	<b>22,023</b>	<b>217,507</b>	<b>(124,130)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		207,236	81,525	288,761	412,891
Net movement in funds		195,484	22,023	217,507	(124,130)
<b>Total funds carried forward</b>		<b>402,720</b>	<b>103,548</b>	<b>506,268</b>	<b>288,761</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**REGISTERED NUMBER: 6451012**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	11	128,998	48,677
		<u>128,998</u>	<u>48,677</u>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>377,270</u>	<u>240,084</u>
<b>Total assets less current liabilities</b>		<u>506,268</u>	<u>288,761</u>
<b>Total net assets</b>		<u>506,268</u>	<u>288,761</u>
<b>Charity funds</b>			
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>
<b>Total unrestricted funds</b>	14	<u>402,720</u>	<u>207,236</u>
<b>Total funds</b>		<u>506,268</u>	<u>288,761</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:

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 6451012**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2020**

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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.



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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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	Note	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	17	<b>196,932</b>	(106,434)
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<b>(102,416)</b>	(15,000)
		<hr/>	<hr/>
<b>Net cash used in investing activities</b>		<b>(102,416)</b>	<b>(15,000)</b>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		<b>94,516</b>	<b>(121,434)</b>
Cash and cash equivalents at the beginning of the year		<b>445,841</b>	567,275
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	18	<b>540,357</b>	445,841
		<hr/> <hr/>	<hr/> <hr/>

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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	-	<b>11,447</b>	24,760
Grants	35,000	-	<b>35,000</b>	35,000
<b>Total 2020</b>	<b>46,447</b>	<b>-</b>	<b>46,447</b>	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	<b>238,993</b>	435,812
Education programme	782,040	-	<b>782,040</b>	852,361
Health programme	-	101,399	<b>101,399</b>	67,057
<b>Total 2020</b>	<b>816,637</b>	<b>305,795</b>	<b>1,122,432</b>	1,355,230
Total 2019	955,581	399,649	1,355,230	

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Events income	28,766	89,455	<b>118,221</b>	14,617
Total 2019	10,049	4,568	14,617	

**6. Other incoming resources**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
CJRS grant	119,082	-	<b>119,082</b>	-
Other COVID grants	-	22,220	<b>22,220</b>	-
<b>Total 2020</b>	<b>119,082</b>	<b>22,220</b>	<b>141,302</b>	-
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	<b>787,538</b>	890,494
Facility hire costs	112,886	54,858	<b>167,744</b>	380,119
Motor and travel expenses	29,233	12,260	<b>41,493</b>	60,441
Direct costs and equipment	54,197	45,204	<b>99,401</b>	124,604
Post, stationery and advertising	12,235	3,059	<b>15,294</b>	17,799
General property and overhead costs	21,956	27,485	<b>49,441</b>	41,177
Legal and professional fees	21,229	-	<b>21,229</b>	22,763
Depreciation	7,464	14,631	<b>22,095</b>	7,280
Audit fees	6,660	-	<b>6,660</b>	9,060
<b>Total 2020</b>	<b>789,055</b>	<b>421,840</b>	<b>1,210,895</b>	<b>1,553,737</b>
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	<b>6,660</b>	9,060



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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**9. Staff costs**

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	<b>722,631</b>	824,614
Social security costs	<b>51,754</b>	54,530
Contribution to defined contribution pension schemes	<b>13,153</b>	11,350
	<b>787,538</b>	890,494

The average number of persons employed by the Charity during the year was as follows:

	<b>2020</b>	2019
	<b>No.</b>	No.
Employees	<b>66</b>	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><b>Cost or valuation</b></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><b>Depreciation</b></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><b>Net book value</b></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

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**13. Creditors: Amounts falling due within one year**

	<b>2020</b>	2019
	<b>£</b>	£
Trade creditors	<b>26,008</b>	30,384
Other taxation and social security	<b>11,878</b>	21,758
Other creditors	<b>270</b>	270
Accruals and deferred income	<b>179,389</b>	184,649
	<hr/>	<hr/>
	<b>217,545</b>	237,061
	<hr/>	<hr/>

**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**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 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Designated funds	36,958	786,455	(476,591)	(134,640)	212,182
<b><i>General funds</i></b>					
General funds	170,278	224,477	(312,464)	108,247	190,538
<b><i>Total Unrestricted funds</i></b>	<b>207,236</b>	<b>1,010,932</b>	<b>(789,055)</b>	<b>(26,393)</b>	<b>402,720</b>
<b><i>Restricted funds</i></b>					
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
<b><i>Total of funds</i></b>	<b>288,761</b>	<b>1,428,402</b>	<b>(1,210,895)</b>	<b>-</b>	<b>506,268</b>

**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**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 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Designated funds	59,284	898,844	(688,368)	(232,802)	36,958
<b><i>General funds</i></b>					
General funds	199,962	101,936	(384,551)	252,931	170,278
<b><i>Total Unrestricted funds</i></b>	<b>259,246</b>	<b>1,000,780</b>	<b>(1,072,919)</b>	<b>20,129</b>	<b>207,236</b>
<b><i>Restricted funds</i></b>					
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
<b><i>Total of funds</i></b>	<b>412,891</b>	<b>1,429,607</b>	<b>(1,553,737)</b>	<b>-</b>	<b>288,761</b>

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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**  
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**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
	<b>288,761</b>	<b>1,428,402</b>	<b>(1,210,895)</b>	<b>-</b>	<b>506,268</b>

**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
	<b>412,891</b>	<b>1,429,607</b>	<b>(1,553,737)</b>	<b>-</b>	<b>288,761</b>

**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)
<b>Total</b>	<b>402,720</b>	<b>103,548</b>	<b>506,268</b>

**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**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)
<b>Total</b>	<b>207,236</b>	<b>81,525</b>	<b>288,761</b>

**17. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020</b> £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<b>217,507</b>	(124,130)
<b>Adjustments for:</b>		
Depreciation charges	<b>22,095</b>	7,280
Decrease/(increase) in debtors	<b>(23,154)</b>	26,352
Decrease in creditors	<b>(19,516)</b>	(15,926)
<b>Net cash provided by/(used in) operating activities</b>	<b>196,932</b>	(106,424)

**18. Analysis of cash and cash equivalents**

	<b>2020</b> £	2019 £
Cash in hand	<b>540,357</b>	445,841
<b>Total cash and cash equivalents</b>	<b>540,357</b>	445,841



**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**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.

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**ROTHERHAM UNITED COMMUNITY SPORTS TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**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)
Status:	Signed
Transaction ID:	CBJCHBCAABAAU3n6ZJuZnKj9pEUUhs1jfWHxq1pk9M7s

## "Rotherham United Community Sports Trust 2020 - final accounts" History

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2021-05-20 - 3:14:13 PM GMT
-  Email viewed by Philip Allsop (philip.allsop@bhp.co.uk)  
2021-05-20 - 3:33:34 PM GMT- IP address: 149.12.164.110
-  Document e-signed by Philip Allsop (philip.allsop@bhp.co.uk)  
Signature Date: 2021-05-20 - 3:34:05 PM GMT - Time Source: server- IP address: 81.23.52.242
-  Agreement completed.  
2021-05-20 - 3:34:05 PM GMT