

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

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 7</b>
<b>Report of the Independent Auditors</b>	<b>8 to 10</b>
<b>Statement of Financial Activities</b>	<b>11</b>
<b>Balance Sheet</b>	<b>12</b>
<b>Cash Flow Statement</b>	<b>13</b>
<b>Notes to the Financial Statements</b>	<b>14 to 23</b>

**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**

Taylor 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.

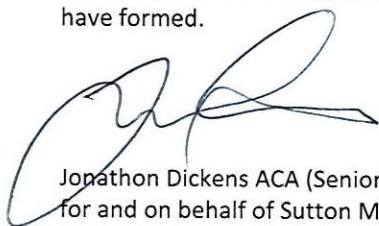
Policies and controls relating to the risk of material misstatement as a result of fraud are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of 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](http://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				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	35,000	32,576	67,576	46,447
<b>Charitable activities</b>	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
<b>Total</b>		<b>164,697</b>	<b>1,392,771</b>	<b>1,557,468</b>	<b>1,428,402</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Charitable activities		272,664	994,785	1,267,449	1,210,895
<b>NET INCOME/(EXPENDITURE)</b>		<b>(107,967)</b>	<b>397,986</b>	<b>290,019</b>	<b>217,507</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		402,720	103,548	506,268	288,761
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>294,753</b>	<b>501,534</b>	<b>796,287</b>	<b>506,268</b>

The notes form part of these financial statements

**Rotherham United Community Sports Trust**

**Balance Sheet**  
**31 August 2021**

	Notes	<b>2021</b> <b>£</b>	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	12	<b>107,326</b>	128,998
<b>CURRENT ASSETS</b>			
Debtors	13	<b>42,095</b>	54,458
Cash at bank and in hand		<b>815,620</b>	540,357
		<b>857,715</b>	594,815
<b>CREDITORS</b>			
Amounts falling due within one year	14	<b>(168,754)</b>	(217,545)
<b>NET CURRENT ASSETS</b>		<b>688,961</b>	377,270
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>796,287</b>	506,268
<b>NET ASSETS</b>		<b>796,287</b>	506,268
<b>FUNDS</b>	18		
Unrestricted funds:			
General fund		<b>199,752</b>	190,538
Designated		<b>95,000</b>	212,182
		<b>294,752</b>	402,720
Restricted funds		<b>501,535</b>	103,548
<b>TOTAL FUNDS</b>		<b>796,287</b>	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 £
<b>Cash flows from operating activities</b>			
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>
 <b>Cash flows from investing activities</b>			
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>
 <b>Change in cash and cash equivalents in the reporting period</b>		<u>273,864</u>	<u>94,516</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	21	<u>540,357</u>	<u>445,841</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	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	<b>2021 Total funds</b>	2020 Total funds
	£	£	£	£
Donations	-	<b>1,140</b>	<b>1,140</b>	11,447
Grants	<b>35,000</b>	<b>31,436</b>	<b>66,436</b>	35,000
	<u><b>35,000</b></u>	<u><b>32,576</b></u>	<u><b>67,576</b></u>	<u><b>46,447</b></u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	<b>2021 Total funds</b>	2020 Total funds
	£	£	£	£
Events income	<b>14,120</b>	<b>40,873</b>	<b>54,993</b>	118,221
	<u><b>14,120</b></u>	<u><b>40,873</b></u>	<u><b>54,993</b></u>	<u><b>118,221</b></u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2021 Charitable activities</b>	2020 Total activities
	£	£
Sports, inclusion and participation	<b>369,632</b>	<b>238,993</b>
Education programme	<b>851,935</b>	<b>782,040</b>
Health programme	<b>101,342</b>	<b>101,399</b>
	<u><b>1,322,909</b></u>	<u><b>1,122,432</b></u>

**5. OTHER INCOME**

	Unrestricted funds	Restricted funds	<b>2021 Total funds</b>	2020 Total funds
	£	£	£	£
CJRS grant	<b>9,632</b>	<b>82,671</b>	<b>92,303</b>	119,082
Other COVID grants	<b>10,000</b>	-	<b>10,000</b>	22,220
Other income	<b>9,687</b>	-	<b>9,687</b>	-
	<u><b>29,319</b></u>	<u><b>82,671</b></u>	<u><b>111,990</b></u>	<u><b>141,302</b></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	<b>1,267,449</b>

**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	-
	<b>1,267,449</b>	<b>1,210,895</b>

**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**

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<b>722,130</b>	722,631
Social security costs	<b>46,105</b>	51,754
Other pension costs	<b>15,350</b>	13,153
	<hr/> <b>783,585</b> <hr/>	<hr/> 787,538 <hr/>

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

	<b>2021</b>	2020
	<b>57</b>	66
Employees	<hr/> <b>57</b> <hr/>	<hr/> 66 <hr/>

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	46,447	-	46,447
<b>Charitable activities</b>			
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
	<hr/>	<hr/>	<hr/>
<b>Total</b>	1,010,932	417,470	1,428,402
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	789,055	421,840	1,210,895
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	221,877	(4,370)	217,507
<b>Transfers between funds</b>	(26,393)	26,393	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	195,484	22,023	217,507
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	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 £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>402,720</b>	<b>103,548</b>	<b>506,268</b>

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2020	<b>102,416</b>	<b>15,000</b>	<b>35,220</b>
Disposals	-	-	-
At 31 August 2021	<b>102,416</b>	<b>15,000</b>	<b>35,220</b>
<b>DEPRECIATION</b>			
At 1 September 2020	<b>14,631</b>	<b>1,313</b>	<b>13,928</b>
Charge for year	<b>14,631</b>	<b>750</b>	<b>3,522</b>
Eliminated on disposal	-	-	-
At 31 August 2021	<b>29,262</b>	<b>2,063</b>	<b>17,450</b>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<b>73,154</b>	<b>12,937</b>	<b>17,770</b>
At 31 August 2020	<b>87,785</b>	<b>13,687</b>	<b>21,292</b>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2020	<b>8,127</b>	<b>12,021</b>	<b>172,784</b>
Disposals	-	<b>(1,320)</b>	<b>(1,320)</b>
At 31 August 2021	<b>8,127</b>	<b>10,701</b>	<b>171,464</b>
<b>DEPRECIATION</b>			
At 1 September 2020	<b>6,928</b>	<b>6,986</b>	<b>43,786</b>
Charge for year	<b>1,199</b>	<b>513</b>	<b>20,615</b>
Eliminated on disposal	-	<b>(263)</b>	<b>(263)</b>
At 31 August 2021	<b>8,127</b>	<b>7,236</b>	<b>64,138</b>
<b>NET BOOK VALUE</b>			
At 31 August 2021	-	<b>3,465</b>	<b>107,326</b>
At 31 August 2020	<b>1,199</b>	<b>5,035</b>	<b>128,998</b>



**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**

	<b>2021</b>	2020
	£	£
Trade debtors	<b>21,147</b>	38,398
Other debtors	<b>1,060</b>	12,946
Prepayments and accrued income	<b>19,888</b>	3,114
	<hr/> <b>42,095</b> <hr/>	<hr/> 54,458 <hr/>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	2020
	£	£
Bank loans and overdrafts (see note 15)	<b>1,399</b>	-
Trade creditors	<b>74,807</b>	26,008
Social security and other taxes	<b>18,116</b>	11,878
Other creditors	-	270
Accruals and deferred income	<b>74,432</b>	179,389
	<hr/> <b>168,754</b> <hr/>	<hr/> 217,545 <hr/>

**15. LOANS**

An analysis of the maturity of loans is given below:

	<b>2021</b>	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<b>1,399</b>	-
	<hr/> <b>1,399</b> <hr/>	<hr/> - <hr/>

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2021</b>	2020
	£	£
Within one year	<b>48,312</b>	56,579
Between one and five years	<b>231,000</b>	200,112
In more than five years	<b>759,000</b>	792,000
	<hr/> <b>1,038,312</b> <hr/>	<hr/> 1,048,691 <hr/>

**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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	164,697	(272,665)	(107,968)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>290,019</b>	<b>217,507</b>
<b>Adjustments for:</b>		
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)
<b>Net cash provided by operations</b>	<b>273,864</b>	<b>196,932</b>

**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)	-
<b>Total cash and cash equivalents</b>	<b>814,221</b>	<b>540,357</b>

**22.. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/9/20 £	Cash flow £	At 31/8/21 £
<b>Net cash</b>			
Cash at bank and in hand	540,357	275,263	815,620
Bank overdraft	-	(1,399)	(1,399)
	<b>540,357</b>	<b>273,864</b>	<b>814,221</b>
<b>Total</b>	<b>540,357</b>	<b>273,864</b>	<b>814,221</b>