

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

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

Rotherham United Community Sports Trust

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for the Year Ended 31 August 2022

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Rotherham United Community Sports Trust

Report of the Trustees **for the Year Ended 31 August 2022**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

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

Trustees

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

Company Secretary

Taylorred Business Secretaries Limited

Auditors

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

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Objectives and activities

Policies and objectives

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of South Yorkshire and surrounding areas:-

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

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

Strategies for achieving objectives

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

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

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

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Achievements and performance

Main Achievements of the Charity

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

NCS

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

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

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

Education and Employability

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

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

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

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

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

Youth and Inclusion

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

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

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

Health and Wellbeing

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

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

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

Sports Participation

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

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

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

Rotherham United Community Sports Trust

Report of the Trustees **for the Year Ended 31 August 2022**

Facilities

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

Public benefit

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

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

Structure, governance and management

Constitution

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

Methods of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

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

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

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

Pay policy for key management personnel

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

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

Rotherham United Community Sports Trust

Report of the Trustees for the Year Ended 31 August 2022

Financial risk management

The trustees have a risk management strategy which comprises:

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

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

Financial review 2021/22

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

Reserves policy

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

Plans for future periods

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

Fundraising activities

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Rotherham United Community Sports Trust

Report of the Trustees
for the Year Ended 31 August 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

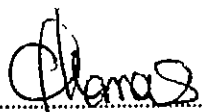
In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on23/3/23..... and signed on its behalf by:


.....
Ms K Thomas - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

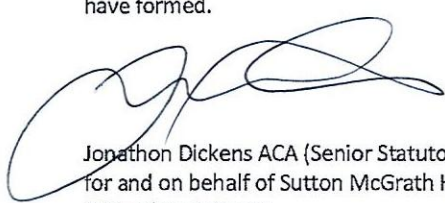
Policies and controls relating to the risk of material misstatement as a result of fraud, management override of controls, and revenue recognitions are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have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

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

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

Use of our report

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



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

Date: 24/03/2023

Rotherham United Community Sports Trust

Statement of Financial Activities
for the Year Ended 31 August 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	95,890	2,600	98,490	67,571
Charitable activities		-	1,724,192	1,724,192	1,322,909
Charitable activities		-	-	-	-
Other trading activities	3	318,239	-	318,239	54,998
Investment income	4	87	-	87	-
Other income	6	-	-	-	111,990
Total		414,216	1,726,792	2,141,008	1,557,468
EXPENDITURE ON					
Charitable activities	7	434,421	1,497,248	1,931,669	1,267,449
Charitable activities		-	-	-	-
NET INCOME/(EXPENDITURE)		(20,205)	229,544	209,339	290,019
RECONCILIATION OF FUNDS					
Total funds brought forward		294,751	501,536	796,287	506,268
TOTAL FUNDS CARRIED FORWARD		274,546	731,080	1,005,626	796,287

The notes form part of these financial statements


Rotherham United Community Sports Trust

Balance Sheet
31 August 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	118,407	107,326
CURRENT ASSETS			
Debtors	14	320,744	42,095
Cash at bank and in hand		892,656	815,620
		<u>1,213,400</u>	<u>857,715</u>
CREDITORS			
Amounts falling due within one year	15	(308,352)	(168,754)
		<u>905,048</u>	<u>688,961</u>
NET CURRENT ASSETS			
		<u>1,023,455</u>	<u>796,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	16	(17,829)	-
		<u>1,005,626</u>	<u>796,287</u>
NET ASSETS			
FUNDS	20		
Unrestricted funds:			
General fund		179,546	199,751
Designated		95,000	95,000
		<u>274,546</u>	<u>294,751</u>
Restricted funds		<u>731,080</u>	<u>501,536</u>
TOTAL FUNDS		<u>1,005,626</u>	<u>796,287</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23/3/2023 and were signed on its behalf by:


.....
K Thomas - Trustee

The notes form part of these financial statements

Rotherham United Community Sports Trust

Cash Flow Statement
for the Year Ended 31 August 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	23	96,851	273,864
Interest paid		(6,335)	-
Interest element of hire purchase payments paid		(499)	-
Net cash provided by operating activities		90,017	273,864
 Cash flows from investing activities			
Purchase of tangible fixed assets		(33,162)	-
Interest received		87	-
Net cash (used in)/provided by investing activities		(33,075)	-
 Cash flows from financing activities			
Capital repayments in year		21,131	-
Net cash provided by financing activities		21,131	-
 Change in cash and cash equivalents in the reporting period		78,073	273,864
Cash and cash equivalents at the beginning of the reporting period	24	814,221	540,357
 Cash and cash equivalents at the end of the reporting period	24	892,294	814,221

The notes form part of these financial statements

Rotherham United Community Sports Trust

Notes to the Financial Statements for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

Expenditure

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

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

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

Short leasehold - Straight line over 7 years

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

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

Computer equipment - 25% on cost

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

Taxation

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

Fund accounting

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

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

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

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Donations	-	2,600	2,600	1,135
Grants	95,890	-	95,890	66,436
	<u>95,890</u>	<u>2,600</u>	<u>98,490</u>	<u>67,571</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Events income	318,239	-	318,239	54,998
	<u>318,239</u>	<u>-</u>	<u>318,239</u>	<u>54,998</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Deposit account interest	87	-	87	-
	<u>87</u>	<u>-</u>	<u>87</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022 Charitable activities	2021 Total activities
	£	£
Sports, inclusion and participation	634,652	369,632
Education programme	865,262	851,935
Health programme	224,278	101,342
	<u>1,724,192</u>	<u>1,322,909</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. OTHER INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
CJRS grant	-	-	-	92,303
Other COVID grants	-	-	-	10,000
Other income	-	-	-	9,687
	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,990</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Charitable activities	<u>1,931,669</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	1,095,734	783,585
Facility costs	474,071	242,528
Motor and travel expenses	71,200	29,729
Direct costs and equipment	104,896	90,973
Post, stationery and advertising	22,038	26,258
Legal and professional fees	11,650	20,017
General property and overhead costs	116,565	44,912
Audit fees	6,600	7,776
Depreciation	22,081	20,614
Loss on sale of assets	-	1,057
Interest payable and similar charges	6,834	-
	<u>1,931,669</u>	<u>1,267,449</u>

9. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	22,081	20,615
Deficit on disposal of fixed assets	-	1,057
	<u>-</u>	<u>1,057</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,008,934	722,130
Social security costs	68,716	46,105
Other pension costs	18,084	15,350
	<u>1,095,734</u>	<u>783,585</u>

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

	2022	2021
	61	57
Employees	<u>61</u>	<u>57</u>

No employees received emoluments in excess of £60,000.

Key management remuneration in the year amounted to £298,606 (2021: £241,606).

Contributions to the employee pension schemes for the year totalled £18,084 (2021: £15,350).

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,999	32,572	67,571
Charitable activities			
Charitable activities	86,258	1,236,651	1,322,909
Other trading activities	14,121	40,877	54,998
Other income	29,319	82,671	111,990
Total	<u>164,697</u>	<u>1,392,771</u>	<u>1,557,468</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>272,665</u>	<u>994,784</u>	<u>1,267,449</u>

Rotherham United Community Sports Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(107,968)	397,987	290,019
RECONCILIATION OF FUNDS			
Total funds brought forward	402,720	103,548	506,268
TOTAL FUNDS CARRIED FORWARD	<u>294,752</u>	<u>501,535</u>	<u>796,287</u>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2021	102,416	15,000	35,220
Additions	-	-	-
At 31 August 2022	<u>102,416</u>	<u>15,000</u>	<u>35,220</u>
DEPRECIATION			
At 1 September 2021	29,262	2,063	17,450
Charge for year	14,631	750	3,522
At 31 August 2022	<u>43,893</u>	<u>2,813</u>	<u>20,972</u>
NET BOOK VALUE			
At 31 August 2022	<u>58,523</u>	<u>12,187</u>	<u>14,248</u>
At 31 August 2021	<u>73,154</u>	<u>12,937</u>	<u>17,770</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2021	8,127	10,701	171,464
Additions	33,162	-	33,162
At 31 August 2022	<u>41,289</u>	<u>10,701</u>	<u>204,626</u>
DEPRECIATION			
At 1 September 2021	8,127	7,236	64,138
Charge for year	2,667	511	22,081
At 31 August 2022	<u>10,794</u>	<u>7,747</u>	<u>86,219</u>
NET BOOK VALUE			
At 31 August 2022	<u>30,495</u>	<u>2,954</u>	<u>118,407</u>
At 31 August 2021	<u>-</u>	<u>3,465</u>	<u>107,326</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	311,540	21,147
Other debtors	-	1,060
Prepayments and accrued income	9,204	19,888
	<u>320,744</u>	<u>42,095</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 17)	362	1,399
Hire purchase (see note 18)	3,302	-
Trade creditors	157,011	74,807
Social security and other taxes	21,834	18,116
Accruals and deferred income	125,843	74,432
	<u>308,352</u>	<u>168,754</u>

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

	2022	2021
	£	£
Hire purchase (see note 18)	<u>17,829</u>	<u>-</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>362</u>	<u>1,399</u>

18. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2022	2021
	£	£
Net obligations repayable:		
Within one year	3,302	-
Between one and five years	17,829	-
	<u>21,131</u>	<u>-</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

18. LEASING AGREEMENTS - continued

	Non-cancellable operating leases	
	2022	2021
	£	£
Within one year	87,889	31,362
Between one and five years	125,035	45,833
	<u>212,924</u>	<u>77,195</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	118,407	-	118,407	107,326
Current assets	243,326	970,074	1,213,400	857,715
Current liabilities	(69,358)	(238,994)	(308,352)	(168,754)
Long term liabilities	(17,829)	-	(17,829)	-
	<u>274,546</u>	<u>731,080</u>	<u>1,005,626</u>	<u>796,287</u>

20. MOVEMENT IN FUNDS

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

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

20. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
Unrestricted funds				
General fund	190,538	(107,969)	117,182	199,751
Designated	212,182	-	(117,182)	95,000
	<u>402,720</u>	<u>(107,969)</u>	<u>-</u>	<u>294,751</u>
Restricted funds				
Sports, inclusion and participation	14,161	62,975	-	77,136
Health	66,210	18,936	-	85,146
Education	5,499	333,755	-	339,254
General	2,376	(2,376)	-	-
Other coronavirus grants	15,302	(15,302)	-	-
	<u>103,548</u>	<u>397,988</u>	<u>-</u>	<u>501,536</u>
TOTAL FUNDS	<u>506,268</u>	<u>290,019</u>	<u>-</u>	<u>796,287</u>

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,697	(272,666)	(107,969)
Restricted funds			
Sports, inclusion and participation	354,098	(291,123)	62,975
Health	108,219	(89,283)	18,936
Education	858,106	(524,351)	333,755
General	72,348	(74,724)	(2,376)
Other coronavirus grants	-	(15,302)	(15,302)
	<u>1,392,771</u>	<u>(994,783)</u>	<u>397,988</u>
TOTAL FUNDS	<u>1,557,468</u>	<u>(1,267,449)</u>	<u>290,019</u>

Purpose of Restricted funds

Sports, inclusion and participation - delivering a range of initiatives for social integration and Community cohesion including Premier League Kicks and Sport England funded projects.

The projects within Participation included:

Sport England - Sports Activation Fund

Premier League Kicks

Sports England - Inclusive Sport

Community Sports Foundation - street Sports

Sheffield University - Taking Yourself Seriously

Voluntary Action Rotherham - Befriending Plus and Active Citizens

Health - delivering health related activities in the most deprived communities of Rotherham. Funded by grants from Children in Need and Kinder Sports Plus.

The projects within Health were as follows:

BBC Children in Need

BUPA UK Foundation

Education - delivering education courses primarily to post 16 learners through a partnership with the RNN group and the partners of the English Football League Trust.

The projects within Education were as follows:

SYCF Youth Forum

Talk Talk Good Things Foundation

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

Purpose of Designated funds

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

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

21. CONTINGENT LIABILITIES

At the year end, there is an ongoing claim against the charity. We have not accepted responsibility for this claim, however the maximum cost to the charity would be the insurance excess of £3,000.

22. RELATED PARTY DISCLOSURES

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

Rotherham United Football Club (RUFC) Limited

Mr P Douglas and Mrs K Thomas are trustees/directors of both the charity and RUFC. The charity also has close links with the football club. During the year the charity paid £49,513 (2021: £25,502) to Rotherham United Football Club (RUFC) Limited for goods and services provided.

The transactions were undertaken on normal terms.

At the balance sheet date the amount due to Rotherham United Football Club (RUFC) Limited was £6,895 (2021: £1,648).

ASD Lighting Plc

Mrs K Thomas is a director of ASD Lighting Plc. During the year, the charity engaged with ASD Lighting for the provision of services related monthly HR, payroll and administrative support. The charity paid £15,405 (2021: £16,897) for these services. As at the balance sheet date the amounts owed to ASD Lighting Plc was £230 (2021: £715).

South Yorkshire Community Foundation Limited

Mrs Z Ahmed is a trustee of South Yorkshire Community Foundation Limited. During the year, the charity did not receive any income from South Yorkshire Community Foundation Limited (2021: £24,024). During the year, the charity did not pay anything to South Yorkshire Community Foundation Limited (2021: £50).

S66 Media Limited

Mr M Hannigan is a director of S66 Media Limited. During the year, the charity paid £906 (2021: £482) to S66 Media Limited.

Triple Threat Theatre Academy

Mr J Noble's wife is linked with Triple Threat Theatre Academy. During the year, the charity paid £10,416 (2021: £200) to Triple Threat Theatre Academy for various workshops.

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

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	209,339	290,019
Adjustments for:		
Depreciation charges	22,081	20,614
Loss on disposal of fixed assets	-	1,058
Interest received	(87)	-
Interest paid	6,335	-
Interest element of hire purchase and finance lease rental payments	499	-
(Increase)/decrease in debtors	(278,649)	12,363
Increase/(decrease) in creditors	137,333	(50,190)
Net cash provided by operations	96,851	273,864

Rotherham United Community Sports Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	-	121
Notice deposits (less than 3 months)	892,656	815,499
Overdrafts included in bank loans and overdrafts falling due within one year	(362)	(1,399)
	<u>892,294</u>	<u>814,221</u>
Total cash and cash equivalents	<u>892,294</u>	<u>814,221</u>

25.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/21	Cash flow	At 31/8/22
	£	£	£
Net cash			
Cash at bank and in hand	815,620	77,036	892,656
Bank overdrafts	(1,399)	1,037	(362)
	<u>814,221</u>	<u>78,073</u>	<u>892,294</u>
 Debt			
Finance leases	-	(21,131)	(21,131)
	<u>-</u>	<u>(21,131)</u>	<u>(21,131)</u>
 Total	<u>814,221</u>	<u>56,942</u>	<u>871,163</u>