

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

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

Rotherham United Community Trust

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for the Year Ended 31 August 2025

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Rotherham United Community Trust

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

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

Opening Paragraph

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dan Wilson
Chief Executive Officer

Rotherham United Community Trust

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

OBJECTIVES AND ACTIVITIES

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

Premier League Primary Stars (Premier League Charitable Foundation)

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

Kinder, Joy of Moving (EFL in the Community)

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

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

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

Active Lives (Yorkshire Sport Foundation)

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

Emerging Talent Centre (The FA)

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

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

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

Kelloggs Funding (EFL in the Community)

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

Park Babies (Rotherham Council)

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

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Wildcats (Sheffield and Hallamshire County FA)

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

Holiday Activity Fund (Rotherham Council)

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

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

Premier League Kicks (Premier League Charitable Foundation)

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

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

Universal Youthwork (Rotherham Council)

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

Smiles for Miles 2.0 (CYPF Consortium)

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

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

Fans Fund (Premier League Charitable Foundation)

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

The project uses the club's reach to:

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

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Harms of Hate (Rotherham Council)

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

Cultural Kitchen (Rotherham Council)

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

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

Positive Diversionary Activities/Feb Half (Rotherham Council)

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

VRU project (Sheffield Wednesday Community Program)

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

Winning Ways (Growth Co)

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

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

HEALTH - DELIVERING HEALTH RELATED ACTIVITIES IN DEPRIVED COMMUNITIES.

Social Prescribing (Voluntary Action Rotherham)

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

MAN v FAT

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

Healthwave (Connect Healthcare Rotherham CIC)

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

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Youth Pilot Project (Voluntary Action Rotherham)

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

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

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

NHS Health Inequalities (Health Innovation Yorkshire & Humber)

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

Forever Fit Millers (Sport England)

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

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

Every Miller Matters (Awards for All)

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

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

Family Hubs (Voluntary Action Rotherham)

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

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

Severe Mental Illness (Voluntary Action Rotherham)

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

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

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Menopause project- (Connect Healthcare Rotherham CIC)

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

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

Child Health Inequality (NHS South Yorkshire ICB)

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

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

Mental Health Support Grant (Voluntary Action Rotherham)

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

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

Bump Birth & Beyond (Club Doncaster)

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

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

Active Through Football (Football Foundation)

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

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

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EDUCATION - DELIVERING EDUCATION AND EMPLOYABILITY PROGRAMMES.

University of South Wales Degree (EFL in the Community)

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

Study programme (RNN Group)

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

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

Adult Community Learning (RNN Group)

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

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

BTEC Delivery Academy (League Football Education)

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

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

Rotherham Youth Hub (Department for Working Pensions)

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

Multiply (Rotherham Council)

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

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

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Employability (Maximus)

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

Mentoring programme (Rotherham Council)

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

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

Quickline Qfutures - (South Yorkshire Community Foundation)

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

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

Turing Scheme (RNN Group)

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

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

NCS Open to All (NCS Trust)

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

NCS Residentials (EFL in the Community)

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

Cast Project (CAST)

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

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

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

Children Capital of Culture (Rotherham Council)

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

Year of Service (EFL in the Community)

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

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

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

Smart Meter (EFL in the Community)

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

Core (EFL in the Community)

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

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

Core (Premier League Charitable Foundation)

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

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

Parkgate Astro Refurbishment (Football Foundation)

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

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

Parkgate Astro Refurbishment (Garfield Weston)

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

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Report of the Trustees
for the Year Ended 31 August 2025

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

Parkgate Astro Refurbishment (Sky Bet)

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

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

Parkgate Astro Refurbishment (Bernard Sunley)

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

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

Rotherham United Community Trust

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

FINANCIAL REVIEW

Financial risk management

The trustees have a risk management strategy which comprises:

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

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

Financial review 2024/25

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

Reserves policy

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

Plans for future periods

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

Fundraising activities

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Rotherham United Community Trust

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

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

Methods of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

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

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

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

Pay policy for key management personnel

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

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

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2025

Trustees

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

Company Secretary

Taylorred Business Secretaries Limited

Auditors

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

Solicitors

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

Bankers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

16/04/2026

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

KThomas

.....
Ms K Thomas - Trustee

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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



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

23/04/2026

Date:

Rotherham United Community Trust

Statement of Financial Activities
for the Year Ended 31 August 2025

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

The notes form part of these financial statements

Rotherham United Community Trust

Balance Sheet
31 August 2025

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on16/04/2026..... and were signed on its behalf by:

KThomas

.....
K Thomas - Trustee

Rotherham United Community Trust

Cash Flow Statement
for the Year Ended 31 August 2025

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

Expenditure

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

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

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

Short leasehold - Straight line over the period of the lease

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

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

Computer equipment - 25% on cost

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

Taxation

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

Fund accounting

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

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

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

Rotherham United Community Trust

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

Rotherham United Community Trust

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

6. OTHER INCOME

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

7. CHARITABLE ACTIVITIES COSTS

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

9. NET INCOME/(EXPENDITURE)

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

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

Rotherham United Community Trust

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

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

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

	2025	2024
Employees	<u>54</u>	<u>60</u>

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

	2025	2024
£60,001 - £70,000	<u>-</u>	<u>1</u>

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Rotherham United Community Trust

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

13. TANGIBLE FIXED ASSETS

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

Rotherham United Community Trust

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

13. TANGIBLE FIXED ASSETS - continued

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	196,716	275,530
	<hr/>	<hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Rotherham United Community Trust

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

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

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

17. LOANS

An analysis of the maturity of loans is given below:

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

18. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

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

19. SECURED DEBTS

The following secured debts are included within creditors:

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

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

Rotherham United Community Trust

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

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

21. MOVEMENT IN FUNDS

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

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

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

Rotherham United Community Trust

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

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Purpose of Restricted funds

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

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

The projects within Sports, Participation & Inclusion included:

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

21. MOVEMENT IN FUNDS - continued

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

Health - delivering health related activities in deprived communities.

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

Education - delivering education and employability programmes.

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

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

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

Rotherham United Community Trust

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

21. MOVEMENT IN FUNDS - continued

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

Inter fund transfers

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

22. RELATED PARTY DISCLOSURES

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

Rotherham United Football Club (RUFC) Limited

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

The transactions were undertaken on normal terms.

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

ASD Lighting Plc

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

Triple Threat Theatre Academy

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

Bramley Sunnyside Infant School

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

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

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

Rotherham United Community Trust

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

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

25. ANALYSIS OF CHANGES IN NET FUNDS

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