

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

Rotherham United Community Trust

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

	Page
Report of the Trustees	1 to 13
Report of the Independent Auditors	14 to 16
Statement of Financial Activities	17
Balance Sheet	18
Cash Flow Statement	19
Notes to the Financial Statements	20 to 31

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451012 (England and Wales)

Registered Charity number

1123692

Registered office

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

Trustees

Z Ahmed Community Learning Manager
Ms J Arechiga Assistant Principal (resigned 16/9/22)
P G Douglas Chief Operating Officer
S A Frost Facilities And Investment Manager (resigned 14/7/23)
M P Hannigan Operations Director
D P Johnson Commercial Director (resigned 23/1/23)
A Mohammed Director of Trust
Ms K Thomas Accountant
Mrs C A Foster External Funding Officer
G Shone Projects And Operations Manager
D Wilson Director of Development (appointed 27/6/23)
Mrs F Ross Company Director (appointed 27/6/23)
J Page Medical Director (appointed 27/6/23) (resigned 11/3/24)
K Merry Deputy Ceo (appointed 27/6/23)

Company Secretary

Taylor Business Secretaries Limited

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

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

CHANGE OF NAME

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

Objectives and activities

Policies and objectives

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

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

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

Strategies for achieving objectives

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

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Achievements and performance

Foreword by the Head of Community

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

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

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

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

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

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

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

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

Community Programme Update

Healthy Holiday Programme 22/23 Season

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

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

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

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

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

Summer 2022:

Places available: 3980

Places booked: 4311

Attendance: 2678 (62.12%)

Winter 2022:

Places available: 900

Places booked: 669

Attendance: 453 (67.71%)

Easter 2023:

Places available: 1220

Places booked: 1180

Attendance: 920 (77.97%)

Summer 2023:

Places available: 4320

Places booked: 4398

Attendance: 3692 (83.95%)

Football Development

Emerging Talent Centre

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

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

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Future Stars

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

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

Future Stars Holiday Camps

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

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

Education & Employability

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

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

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

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

Academy Delivery

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

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

Foundation Degree (in partnership with University of South Wales)

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

Alternative Provision

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

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

Football

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

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

Over the season we celebrated various achievements, including:

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Employability

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

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

Health & Wellbeing

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

Mental Health

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

Social Prescribing

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

Weight Management

MAN v FAT

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

Fit Millers

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Shine Health Academy

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

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

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

Staff Upskilling

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

Sports Participation

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

Projects: Premier League Primary Stars & Joy of Moving

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

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

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

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

Events

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

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

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

Disability & SEND (Special Educational Needs and Disabilities)

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

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

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

Community Cohesion & Celebration

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

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

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Voice and Influence

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

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

More Than Football

The More Than Football programme focuses on three target areas in Rotherham; Eastwood, Kimberworth and Maltby. This programme is genuinely needs-led, designed and delivered by the community for the community, and has been co-produced by VCSE infrastructure partners in consultation with service users and their members. The programme targets new audiences and places which are not currently taking part in physical activity and adopts a new model of 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'.

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

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

Facilities

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

Public benefit

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Structure, governance and management

Constitution

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

Methods of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

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

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

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

Pay policy for key management personnel

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

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

Rotherham United Community Trust

Report of the Trustees for the Year Ended 31 August 2023

Financial risk management

The trustees have a risk management strategy which comprises:

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

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

Financial review 2022/23

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

Reserves policy

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

Plans for future periods

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

Fundraising activities

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Rotherham United Community Trust

Report of the Trustees
for the Year Ended 31 August 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on21/03/2024..... and signed on its behalf by:

K Thomas

.....
Ms K Thomas - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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



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

21/03/2024

Date:

Rotherham United Community Trust

Statement of Financial Activities
for the Year Ended 31 August 2023

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

The notes form part of these financial statements

Rotherham United Community Trust

Balance Sheet
31 August 2023

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

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

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

K Thomas

.....
K Thomas - Trustee

The notes form part of these financial statements

Rotherham United Community Trust

Cash Flow Statement
for the Year Ended 31 August 2023

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

Expenditure

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

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

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

Short leasehold - Straight line over 7 years

Plant and machinery - 5% on cost

Fixtures and fittings - 10% on cost

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

Computer equipment - 25% on cost

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

Taxation

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

Fund accounting

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

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

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

Rotherham United Community Trust

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

Rotherham United Community Trust

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. NET INCOME/(EXPENDITURE)

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

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

Rotherham United Community Trust

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

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

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

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

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

Rotherham United Community Trust

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

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

Rotherham United Community Trust

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

12. TANGIBLE FIXED ASSETS - continued

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Rotherham United Community Trust

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

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

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

16. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

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

17. SECURED DEBTS

The following secured debts are included within creditors:

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

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

Rotherham United Community Trust

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

19. MOVEMENT IN FUNDS

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

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

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

Rotherham United Community Trust

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Purpose of Restricted funds

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

The projects within Sports, Participation & Inclusion included:

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

19. MOVEMENT IN FUNDS - continued

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

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

The projects within Health were as follows:

Active Through Football (Football Foundation)
Mental Health Grants (VAR)
Befriending Plus (VAR)
Man v Fat
Fit Fans (English Football League Trust)

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

The projects within Education were as follows:

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

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

Purpose of Designated funds

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

Inter fund transfers

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

Rotherham United Community Trust

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

20. RELATED PARTY DISCLOSURES

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

Rotherham United Football Club (RUFC) Limited

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

The transactions were undertaken on normal terms.

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

ASD Lighting Plc

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

S66 Media Limited

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

Triple Threat Theatre Academy

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

Rotherham BMX

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

Bramley Sunnyside Infant School

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

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

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

Rotherham United Community Trust

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

22. ANALYSIS OF CHANGES IN NET FUNDS

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