

**OXFORD UNITED IN THE COMMUNITY
(FORMERLY OXFORD UNITED FC YOUTH & COMMUNITY SPORTS TRUST)**

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2019**

**The MGroup Partnership
Chartered Certified Accountants
Cranbrook House
287-291 Banbury Road, Oxford
OX2 7JQ**

**Company Registration Number: 06621199 (England and Wales)
Charity Registration Number: 1125173**

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019**

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**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2019**

PATRONS

P Rhoades-Brown
J Constable
L Robinson

TRUSTEES

J D Faulkner
O W Clark (resigned 11 February 2019)
D C Eales (resigned 11 February 2019)
I D Hudspeth
S J Bradney
U M Rice (resigned 11 February 2019)
Dr H F Emery (resigned 11 February 2019)
G A Box-Turnbull
P M Roberts (resigned 1 September 2019)
K Parker
C E Butcher (resigned 9 September 2019)
M D Everett (appointed 20 February 2019)
Z M Nuseibeh (appointed 3 July 2019)

CHAIR

J D Faulkner

VICE CHAIR

G A Box-Turnbull

TREASURER

K Parker

SECRETARY

The MGroup Secretarial Services Limited

SENIOR MANAGEMENT

K Longworth - Chief Executive (resigned 29 March 2019)
C Lowes - Head of Charity

REGISTERED / PRINCIPAL OFFICE

The Kassam Stadium
Grenoble Road
Oxford
OX4 4XP

COMPANY REGISTRATION NUMBER

06621199 (England and Wales)

CHARITY REFERENCE NUMBER

1125173

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2019**

INDEPENDENT EXAMINER

The MGroup Partnership
Chartered Certified Accountants
Cranbrook House
287-291 Banbury Road
Oxford
OX2 7JQ

SOLICITORS

Gateley PLC
One Eleven
Edmund Street
Birmingham
B3 2HJ

BANKERS

Barclays Bank PLC
Cowley
Oxford

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

The Trustees present their Annual Report (which also serves the purposes of both a Trustees' report and Directors' report under company law) for the year ended 30 June 2019 under the Charities Act 2011, the Companies Act 2006 and 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) together with the independently examined financial statements for the year.

The comparative figures are for the year ended 30 June 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee under its Memorandum and Articles of Association. The company was incorporated on 16 June 2008 and became a registered charity on 24 July 2008.

The charity formally changed its legal name by Special Resolution dated 20 February 2019 from Oxford United FC Youth and Community Sports Trust to Oxford United in the Community.

Patrons:

Peter Rhoades-Brown
James Constable
Les Robinson

Senior management:

Kate Longworth - Chief Executive (resigned 29 March 2019)
Chris Lowes - Head of Charity

The trustees, who are also directors for the purpose of company law, and who served during the year are as follows:-

J D Faulkner
O W Clark (resigned 11 February 2019)
D C Eales (resigned 11 February 2019)
I D Hudspeth
S J Bradney
U M Rice (resigned 11 February 2019)
Dr H F Emery (resigned 11 February 2019)
G A Box-Turnbull
P M Roberts (resigned 1 September 2019)
K Parker
C E Butcher (resigned 9 September 2019)
M D Everett (appointed 20 February 2019)
Z M Nuseibeh (appointed 3 July 2019)

None of the trustees has any beneficial interest in the company.

All the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The charity is run by a Board of trustees who are responsible for the strategic direction of the organisation.

The trustees meet regularly to administer the charity.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

New trustees are recruited by direct invitation from the existing Board members and are identified either by the Board members or by referral to the Board.

In extending invitations account is taken of the skills present and needed around the Board table. New trustees are elected by the voting membership.

All trustees must be at least 18 years of age and capable of managing his or her own affairs. One third of the trustees must retire from office each year but may be reappointed if willing to stand.

The number of trustees shall be not less than three but shall not be subject to any maximum.

The charity works closely with Oxford United Football Club and is overseen and supported by the English Football League Trust (EFL Trust), the charitable arm of the English Football League (EFL).

TRUSTEE INDUCTION AND TRAINING

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution. As part of the induction process, new trustees will meet key employees and other trustees.

RISK MANAGEMENT

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities. Any risks that the charity is exposed to would be discussed at general meetings as a matter of course.

LEGAL AND ADMINISTRATION INFORMATION

Further legal and administration information is provided on pages 1 and 2 of these accounts.

OBJECTIVES AND ACTIVITIES

The Charity's objects are for the benefit of the public generally and, in particular, the inhabitants of Oxfordshire and its surrounding areas:

- (a) promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health ("facilities" in this case means land, buildings, equipment and organising sporting activities);
- (b) 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 interests of social welfare and with the object of improving their conditions of life; and
- (c) advance the education of children and young people through such means as the trustees think fit in accordance with the law of the charity.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

PUBLIC BENEFIT

When planning the charity's activities for the year consideration has been given to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education.

Oxford United in the Community harnesses the power of football to help young people in the county to engage with their education, and develop confidence, aspiration and life skills.

Our Vision

A county in which every child and young person knows that they matter and realises their potential.

Our Mission

To use the power of football to enable children and young people to have positive aspirations for their futures and the wellbeing and self-confidence to achieve them.

Our Values

- At Oxford United in the Community, we each aim to use our resources efficiently in achieving measurable results, and be fully accountable to supporters, partners and, most of all, residents of Oxfordshire.
- We set high goals and ask the best of ourselves and our colleagues, and are always seeking ways to improve the quality of the work we do for our beneficiaries.
- We aim to work to the highest standards of personal integrity and behaviour, will never knowingly compromise the charity's reputation, and will always act in the best interests of our beneficiaries.
- We are open to new ideas, embrace change, and take disciplined risks to develop sustainable solutions for and with our beneficiaries.
- As a team we thrive on qualities of mutual respect, value and diversity, and apply the same values when working with partners to leverage our brand strength in making a difference for Oxfordshire residents.

The Charity's main aims and who it intends to help is set out in the Strategic Plan for 2017-20. The Strategic Plan lists five charitable goals as follows:

Goal 1: Increase youth participation in sport and physical activity

There are more than 300 schools, 250 grassroots clubs and many more youth organisations in Oxfordshire playing vital roles in their communities. The benefits of sports participation go far beyond the development of physical skills and abilities. Regular participation in team sports is associated with a longer and better quality of life, reduced risks of a variety of diseases and many psychological and emotional benefits.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

PUBLIC BENEFIT - continued

Organised sports at schools and community football clubs also bring people from the local community together, and provide adults with the opportunity to share their talents and learn new skills, whether it be helping with coaching, administration, transport or business management. For women and girls in particular sport can provide crucial role models, but there are 12 men for every 1 woman taking part in football. Women currently represent only five per cent of 26,000 referees registered with the FA. This lack of female role models isn't limited to football – across UK sport women only make up 18% of the qualified coaching workforce.

- Oxford United in the Community (OUitC) is working to establish partnership agreements with local grassroots football clubs, based on a programme of mutual benefits including on-site coaching support, visits by first-team men and women players, and special events e.g. inter-club tournaments, visits to first team training ground etc.
- It will use these partnerships as an opportunity to leverage and further strengthen the grassroots football network in Oxfordshire, particularly as a basis for work in the schools which feed and work with community clubs.
- OUitC's Future Talent and Emerging Talent programmes will extend across the county and continue to offer an opportunity for players at community clubs to develop their skills, and be scheduled in a manner that is sympathetic to those clubs' training programmes.
- The Charity will continue to support primary schools across the county in building the capacity to deliver a high standard of Physical Education, with a whole-child and every-child approach, and to offer a broad programme of after-school and holiday provision for all ages and abilities.
- In partnership with the Oxford United women's team and the Oxfordshire FA, the Charity is working to develop and implement programmes to raise girls' participation and numbers of female coaches and match officials.

Goal 2: Improve mental well-being of children and young people

Oxford Health NHS Foundation Trust Child and Adolescent Mental Health Services (CAMHS) continue to receive increasing referrals of children and young people year on year, an increase which follows the national trend. The Oxfordshire Safeguarding Children Board's Annual Report for 2016-17 notes that there has also been "a noted intensification in the complexity of children and young people." Referrals range from critically low-self-esteem, anxiety and depression to eating disorders, substance abuse and risk of suicide.

There are significant levels of deprivation on the eastern and southern edges of Oxford city as well as large parts of Banbury, Abingdon and Didcot, where children are three times more likely to have mental health problems than those from the wealthiest 20% of households.

- OUitC is working with partner organisations Sport & Thought and Family Links to harness football – its training drills and practices, as well as its status as a sport among young people – in a structured way of working that fuses the sport with psychodynamic theory and practice.
- We are training and extending our workforce to enable delivery of structured, effective interventions for young people with complex needs.

PUBLIC BENEFIT - continued

Goal 3: Improve life outcomes by means of improvements in education and skills

Education is the one thing which, more than anything else, promises to break the inter-generational cycle of deprivation – but Oxfordshire, a county long associated with architectural beauty, privilege, and the highest educational attainment, is marked by significant inequality in this area. Oxford City Council's analysis of the most recent national Deprivation Index notes that, "key aspects of relative deprivation in Oxford are ... child poverty, and poor educational attainment."¹

There are complex and diverse challenges associated with deprivation, which can make it difficult for young people to engage with their lessons. Schools encounter behavioural problems such as antisocial behaviour or extreme withdrawal. They see the impact of violence and abuse, bereavement, mental health issues, addiction, crime or neglect. Many children are acting as prime carer in their homes or coping with the impact of substance abuse – their own or that of a parent/carer. They might be living in cramped, crowded and inadequate housing, against a backdrop of street crime and a lack of aspirational role models.

Children in deprived areas do not choose not to achieve and aspire – many educational interventions are demonstrating what a true revelation it can be for young people to discover possibilities of which they were previously unaware.

The ultimate aim of OUIc's partnership with Sport & Thought is to help at-risk students complete their education.

Goal 4: Support improved outcomes in programmes to safeguard children

The Oxfordshire Safeguarding Children Board (OSCB) brings together key agencies working in the county "to agree on how they will cooperate with one another to safeguard and promote the welfare of children". The partner agencies represent the highest levels of expertise in this field, including city and county council agencies, police, clinical, education, legal, military and rehabilitation services.

Referrals to the statutory agencies representing this range of needs, such as Social Services, Child Protection or Child & Adolescent Mental Health Services, can be surprising to those who are unaware of the range of complex issues facing children in the county, and the OSCB's Annual Report is a sobering read. For example:

- At the end of March 2016, there were 569 children in Oxfordshire subject to a Child Protection plan.
- The number of children in care of the local authority rose by 15% in the year from 514 to 592 (national growth over the last 5 years has been 3% per annum).
- There are currently 280 children in the care of Social Services classified as at risk of Child Sexual Exploitation, with 88 new assessments in 2015/16.
- Oxfordshire Youth Justice Service (YJS) is working with 246 children with complex needs requiring significant support both in and out of custody who received a substantive outcome (a caution or above) in 2014-15 and in 2015-16.

^[1] Oxford City Council, 'The English Indices of Deprivation 2015: Oxford Results,' p.3.

**OXFORD UNITED IN THE COMMUNITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

PUBLIC BENEFIT - continued

Goal 5: Use volunteering by supporters to engage isolated groups

The club has an army of supporters who speak the 'lingua franca' of football, and have a genuine desire to take a strongly-felt sense of community across the county. More so than many other organisations, we have the capacity to direct a cohesive volunteer network in addressing the issues outlined here.

In doing so we focus on those areas of need which have been identified by partner organisations such as the City and County Councils and the Oxfordshire Community Foundation (OCF), and which fall outside the charity's strategic focus on issues affecting children and young people.

These are:

Old age

Between the 2001 and 2011 censuses, the number of over 65s in Oxfordshire grew from 14.5% to 16% of the population. This trend is likely to continue, with the number of people aged over 85 projected to double over the next two decades. The rural nature of large parts of the county exacerbates access to services, and therefore associated feelings of loneliness.

Asylum seekers

About two thirds of Oxfordshire's population growth is down to immigration, with refugees and asylum seekers particularly at risk of isolation, loneliness and deprivation. Arriving from troubled countries with great cultural differences, "they face numerous barriers to making a home, starting a new life and integrating themselves into our community: language, accommodation, education, racial discrimination, childcare, mental health, training or cultural barriers."²

Disability

One in six Oxfordshire residents are living with a disability or impairment, and a high proportion live alone. Recognition of disability, whether by statutory services or community peers, is by no means a straightforward process, not least because many types of disability are hidden or not immediately obvious.

The OCF notes that, "apart from those with the most severe disabilities, the majority of the disabled population seek a greater degree of independence and want to feel they are contributing members of the community."

OUIc supports volunteers in carrying out volunteer programmes in the county, including:

- The Manor Club, monthly lunch clubs for over 50s.
- Ticket donation and match day welcomes for locally-based asylum seekers and refugees.
- Jigsaw, a programme of support for parents and carers of children with Special Educational Needs, including the Sensory Room at the Kassam Stadium on match days.
- Ticket donations to various local support organisations.

²Oxfordshire Uncovered: Why collaboration is needed to strengthen our communities,¹ Oxfordshire Community Foundation, 2016, p. 26.

**OXFORD UNITED IN THE COMMUNITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

ACHIEVEMENTS AND PERFORMANCE

During the 2018-19 period, despite some financial challenges and changes in the management structure of Oxford United in the Community, the restructured Board of Trustees harnessed the enthusiasm, commitment and skills of the staff to assure another year of operations.

2019 marked the 30th anniversary of the charity supporting thousands of people of all ages, via the power of football, delivering sport, educational and social sessions to help people fulfil their potential.

As the football club's official charity, the Trustees pledged to step up activity to inspire and engage people across the county to dream big, particularly those living in Oxfordshire's most disadvantaged communities, through the power of football.

Following the resignation of CEO Kate Longworth and promotion of Chris Lowes as Head of Charity, in February 2019 the Trustees engaged Tim Tarby-Donald, an external charity consultant, as Interim Head of Charitable Activities on a two day per week, six month initial contract, with a primary brief to help the charity increase its social impact and its geographic reach across Oxfordshire.

At the same time Matt Everett, the then Commercial Director of Oxford United FC, was appointed as a Trustee of the charity, further closing the relationship with the football club.

These two appointments were part of the Board of Trustees refocusing the charity on using the power of football to achieve a greater social impact across the whole of Oxfordshire

During the second half of the financial year the Head of Charity worked to establish a strong operational income generation model to help the charity become more financially sustainable.

Additionally, working with the Interim Head of Charitable Activities, he also undertook a "health check" review of the charity, including working through the Premier League / EFL Trust "Capability Assessment", to help define the current state of the charity and the areas for continuous improvement and operational development, in order to stabilise the charity following the changes in management.

This review will feed into the future plans for the charity.

We would like to thank our long-standing partners and stakeholders:

The staff and pupils of Oxfordshire's brilliant schools, the city and county councils, and other statutory agencies for their support.

Football's governing bodies - Oxfordshire FA, the English Football League Trust and Premier League Charitable Fund that help sustain our work with funding, a network of support and sharing of best practice.

Fundamentally our work would be less impactful were it not for the likes of them and all the kind donors who enable our programmes to reach those who most need them.

We would be nothing without the passion, spirit and values of Oxford United Football Club, its staff, directors and, of course, supporters.

**OXFORD UNITED IN THE COMMUNITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

ACHIEVEMENTS AND PERFORMANCE - continued

A final thanks to the existing Board of Trustees and those who stepped down during this year who, as a group of highly focused volunteers, have helped steer the charity in a positive direction and a staff team who have helped execute those plans supporting that direction.

We are clear in what we are trying to address in the county, the changes that we want to make, and the means by which we intend to achieve and measure them; these following programmes have been contributing to the progression we are aiming to achieve.

Premier League Primary Stars

Is a programme funded by PLCF with the vision of upskilling PE teachers to improve the quality of PE delivery across the county and also to make school sport more enjoyable and give them a positive and exciting first experience.

During the year we worked with various primary schools across the county engaging with over 400 children from KS1 to KS2 and teachers from diverse backgrounds in terms of experience and background knowledge, helping them to develop skills and techniques to create a sustainable legacy for the programme.

We also offered support in the classroom through our academic support services which have been a great intervention to work with children who, for whatever reason, struggle to concentrate in class, targeting both improving the numeracy and literacy of the children who participated in the sessions.

Our PSHE interventions have been very popular also with a lot of schools wanting to use our services to be able to support children in targeted areas of support.

Sport & Thought

Is a programme funded by EFL Trust's Innovation Fund.

It is a school-based intervention which helps children and young people take ownership of and improve their emotional and behavioural health, engage with their education, and build the character skills to take that foundation into the future.

Following a successful pilot, the programme was initially implemented at a local primary school, with weekly sessions delivered with our partner Sport & Thought to tackle a range of complex needs.

In the 18-19 academic year, local secondary school St Gregory the Great was introduced to the programme for year 1 of a 2-year project. It has been in special measures following an inspection in March 2017 and was chosen due to the high level of exclusions (highest excluding school in Oxfordshire according to Ofsted) resulting from behavioural challenges and difficulties within the school and society at large.

The school's difficulties were seen as the correct environment in which to implement the style of work undertaken, one full academic day per week with Daniel Smyth from Sport and Thought supported by OUitC's Patrick Beckford. They worked with a group of year 9 boys about whom staff were very concerned due to the negative impact of the group during year 8. A number of the group were at risk of permanent school exclusion.

**OXFORD UNITED IN THE COMMUNITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

FINANCIAL REVIEW

During the year the trust received £273,287 income from the provision of soccer coaching and educational courses, grants, sponsorship and fundraising activities.

The costs incurred in carrying out the trust's charitable objectives during the year amounted to £307,602.

The direct costs of generating funds during the year amounted to £288 whilst the total governance costs for the year amounted to £18,624.

RESERVES POLICY

Total fund balances of the trust as at 30 June 2019 amounted to £80,921.

The trust's policy on unrestricted reserves is to maintain equivalent cash balances:

- To cover three months' budgeted recurrent expenditure.
- To cover planned capital expenditure for the upcoming year.

The level of reserves is regularly monitored and reviewed by the trustees.

The cash balances at the year end were below the target level of three month's budgeted recurrent expenditure. However, the trustees maintain that this is the level that they are working towards achieving.

The trustees consider that reserves at this level will ensure that, in the event of a significant reduction in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE PLANS

Having stabilised the charity, the plan for the 2019-2020 financial year is to develop a renewed Vision for the charity to work towards, with an ambitious strategic mission based on the charity's previous Strategic Plan and Values but creating a more expansive organisation supporting a range of geographic and socio-economic interests as well as areas of service delivery.

By further strengthening income generation and developing a wide network of stakeholders we expect Oxford United in the Community to be better placed to be a countywide force for good, supporting the whole of Oxfordshire's community, backed by the Oxford United brand.

We expect the increased social impact to take some time to be fully apparent but are assured that significant progress will be made in developing the financial, operational and strategic infrastructure enabling substantial social impact to be achieved in the coming years.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

INVESTMENT POWERS AND POLICY

The trustees' investment powers are laid down in the Constitution and restrictions contained therein. These powers are also subject to conditions imposed by law.

TRANSACTIONS WITH TRUSTEES

No members of the board of trustees received any remuneration or re-imbursement for expenses incurred during the year.

GOING CONCERN

The Trust has been impacted by the effects of the coronavirus (COVID-19) pandemic since the balance sheet date. These effects cannot be determined with any accuracy as the pandemic is ongoing at the date of approval of these accounts. As a result, the charity was required to curtail operations and needed to go into a crisis mode to assure its survival. For this reason, the trustees continue to adopt the going concern basis in the preparation of these accounts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The board of trustees is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 Section 1A: The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102).

Charity and company law requires the Trustees to prepare financial statements for each financial year. Under that law the Board of Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended, including its income and expenditure, for that period. In preparing these financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102 Section 1A and the Charities SORP, have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Board of Trustees is responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

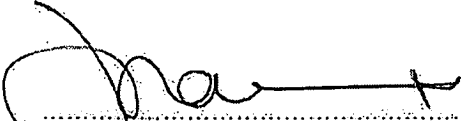
**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2019**

SPECIAL EXEMPTION

The above report is prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Prepared by the Board of Trustees and signed on their behalf by:-


.....
J.D. Faulkner

30 / 6 / 2020
.....
Date

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

TO THE TRUSTEES OF OXFORD UNITED IN THE COMMUNITY

I report on the accounts of the trust for the year ended 30 June 2019, which are set out on pages 16 to 28.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

/continued

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

INDEPENDENT EXAMINER'S QUALIFIED STATEMENT

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that the accounting records have not been kept in accordance with section 386 of the Companies Act 2006. During the year, transactions with related parties took place, as disclosed in note 16 to the financial statements, with Oxford United Football Club ('the Club'). I was unable to confirm the balance owed by the Club at 30 June 2019. However, the trustees have confirmed that the balance owed by the Club is recoverable.

In connection with my examination, no other matter except that referred to in the above paragraph has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P. D. Smith F.C.C.A.

P D Smith (FCCA)
For and on behalf of
THE MGROUPE PARTNERSHIP
CHARTERED CERTIFIED ACCOUNTANTS
Cranbrook House
287-291 Banbury Road
Oxford
OX2 7JQ

30 June 2020

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
INCOMING RESOURCES					
Incoming resources from generated funds	7	111,675	-	111,675	87,319
Incoming resources from charitable activities	8	124,278	37,334	161,612	245,695
Total incoming resources		<u>235,953</u>	<u>37,334</u>	<u>273,287</u>	<u>333,014</u>
RESOURCES EXPENDED					
Costs of generating funds	9	288	-	288	598
Charitable activities	10	259,328	48,274	307,602	293,525
Governance costs	11	18,624	-	18,624	14,185
Total resources expended		<u>278,240</u>	<u>48,274</u>	<u>326,514</u>	<u>308,308</u>
Net movement in funds		(42,287)	(10,940)	(53,227)	24,706
Reconciliation of funds					
Funds brought forward		123,208	10,940	134,148	109,442
Funds carried forward	17	<u>80,921</u>	<u>-</u>	<u>80,921</u>	<u>134,148</u>

All income and expenditure derives from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
AS AT 30 JUNE 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	12	1,747	5,157
CURRENT ASSETS			
Stock	13	652	-
Debtors	14	18,549	49,064
Cash at bank and in hand		95,652	106,606
		<u>114,853</u>	<u>155,670</u>
CREDITORS: Amounts falling due within one year	15	<u>35,679</u>	<u>26,679</u>
NET CURRENT ASSETS		<u>79,174</u>	<u>128,991</u>
NET ASSETS		<u>80,921</u>	<u>134,148</u>
INCOME FUNDS			
Unrestricted income funds	17	80,921	123,208
Restricted income funds	17	-	10,940
TOTAL FUNDS		<u>80,921</u>	<u>134,148</u>

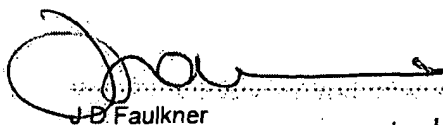
These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and no notice has been deposited under section 476.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed on behalf of the board


J-D Faulkner

20/6/2020

Approved by the board:

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

1 GENERAL INFORMATION

The Oxford United in the Community is a trust limited by guarantee and incorporated in England and Wales. Its registered office is:

The Kassam Stadium
Grenoble Road
Oxford
OX4 4XP

The trust changed its name from *Oxford United FC Youth & Community Sports Trust* to *Oxford United in the Community* on 15 April 2019.

The financial statements are presented in Sterling, which is the functional currency of the company.

The charity is a public benefit entity.

2 STATEMENT OF ACCOUNTING POLICIES

Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

As detailed in the Trustees' Report, the Charity has been impacted by the effects of the COVID-19 pandemic since the balance sheet date. The effects of the pandemic cannot currently be determined with any accuracy as it is ongoing at the date of approval of the financial statements. Hence, this represents a material uncertainty.

The Trustees have considered the possible effects of the impact on the Charity of the COVID-19 pandemic and, taking into account a period exceeding 12 months from the date of approval of these financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to be able to continue as a going concern. The Trustees are also confident that Oxford United Football Club would continue to support the Charity should it be required.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

2 STATEMENT OF ACCOUNTING POLICIES - continued

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Incoming resources represent income receivable from fundraising, donations and gifts, grants, sponsorship and the provision of services to the local community.

Donations and legacies are reported in the financial activities statement if they are received or due in the financial year.

Grants receivable are included in the period in which the offer is conveyed to the trust except in those cases where the offer has conditions, such grants being recognised as income when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are not included in the financial statements.

Sponsorship income is recognised over the period to which the commitment has been made by the sponsor.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Resources are expended in the furtherance of the charity's objectives.

Apportionment of charitable expenditure

Costs are apportioned between direct Charitable expenditure, Costs of generating funds and Governance costs according to the trustees' judgement.

Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rate so as to write off the cost or valuation of assets less residual value of the assets over their estimated useful lives.

Sports and computer equipment	Reducing balance basis at 25% per annum
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On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the profit and loss account, and included within administrative expenses.

**OXFORD UNITED IN THE COMMUNITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

2 STATEMENT OF ACCOUNTING POLICIES - continued

Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

The impairment for financial assets measured at amortised cost, is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit and loss account.

Stocks are assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less cost to complete and sell. If an item of stock, or group of similar items, is impaired its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the profit and loss account.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the profit and loss account.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

2 STATEMENT OF ACCOUNTING POLICIES - continued

Stock

The carrying amount of stock is recognised as an expense in the period in which the related income is recognised.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Pensions

The trust makes pension contributions under the auto enrolment provisions. The expenditure in respect of pension costs is the amount payable within the period. Differences between contributions payable and contributions actually paid in the period are shown as either accruals or prepayments in the balance sheet.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Being a registered charity, the charity is not liable to taxation on its income.

Fund accounting

Funds held by the trust are either:-

Unrestricted general funds - these are funds which can be used in accordance with the trust's objectives at the discretion of the trustees.

Designated funds - these funds represent monies set aside for specific purposes at the discretion of the trustees rather than the donors.

Restricted funds - funds received can only be used for specifically nominated expenditure by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance carried forward on the restricted funds reserve and is used in subsequent years in line with the restrictions placed by the donor.

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

4 NET INCOMING RESOURCES

	2019	2018
	£	£
This is stated after charging:		
Independent examination fees	840	1,030
Depreciation	1,698	1,718
	<u>1,698</u>	<u>1,718</u>

5 TAXATION

The trust, being a registered charity, is not liable to taxation on its income.

6 STAFF COSTS

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Community team	6	6
Coaching staff	10	9
	<u>16</u>	<u>15</u>

Staff costs during the year amounted to:

	2019	2018
	£	£
Wages and salaries	182,895	176,864
Social security costs	10,854	17,416
Pension contributions	3,152	5,188
	<u>196,901</u>	<u>199,468</u>

No trustees received any remuneration or other benefits during the year (2018 - £Nil). In addition, no trustee expenses have been incurred (2018 - £Nil).

No employees earned remuneration in excess of £60,000 or received any benefits in the current or preceding year.

7 INCOMING RESOURCES FROM GENERATED FUNDS

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Lottery	104	-	104	95
Other (including donations)	111,571	-	111,571	87,224
	<u>111,675</u>	<u>-</u>	<u>111,675</u>	<u>87,319</u>

**OXFORD UNITED IN THE COMMUNITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

8 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Grants in relation to the provision of coaching and educational courses	15,310	37,334	52,644	111,474
Coaching and educational courses	106,351	-	106,351	134,221
Sporting events	2,617	-	2,617	-
	<u>124,278</u>	<u>37,334</u>	<u>161,612</u>	<u>245,695</u>

9 COST OF GENERATING FUNDS

Unrestricted expenditure:	Basis of apportionment	Sponsorship £	Grants £	2019 Total £	2018 Total £
Printing, postage and stationery	<i>Equal allocation</i>	142	142	284	522
Telephone and internet costs	<i>Equal allocation</i>	2	2	4	76
		<u>144</u>	<u>144</u>	<u>288</u>	<u>598</u>

**OXFORD UNITED IN THE COMMUNITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

10 CHARITABLE ACTIVITIES

Unrestricted expenditure	Basis of apportionment	Coaching and educational courses	Sporting events	2019	2018
		£	£	Total £	Total £
Staff salaries	<i>Function and then pro rata on income</i>	153,212	-	153,212	195,192
Coaching services and labour costs	<i>Function and then pro rata on income</i>	-	-	-	3,966
Equipment & coaching aids	<i>Direct</i>	3,404	-	3,404	3,815
Kits and clothing	<i>Direct</i>	175	-	175	7,841
Medical fees	<i>Direct</i>	-	-	-	109
Community programme costs	<i>Direct</i>	19,603	-	19,603	30,840
Facility costs	<i>Direct</i>	32,749	-	32,749	22,510
Rent	<i>Direct</i>	11,434	-	11,434	-
Printing, postage and stationery	<i>Equal allocation</i>	142	140	282	520
Telephone and internet costs	<i>Equal allocation</i>	2	1	3	74
Ticket, programme and hospitality costs	<i>Direct</i>	-	2,060	2,060	50
Advertising and marketing	<i>Pro rata on relevant income</i>	17,651	-	17,651	4,777
Motor and travel expenses	<i>Direct</i>	7,533	-	7,533	6,311
Sundry	<i>Direct</i>	5,401	-	5,401	9,345
Depreciation	<i>Direct</i>	1,698	-	1,698	1,718
Loss on sale of fixed assets	<i>Direct</i>	4,123	-	4,123	-
		<u>257,127</u>	<u>2,201</u>	<u>259,328</u>	<u>287,068</u>
Restricted expenditure:	Basis of apportionment				
Staff salaries	<i>Function and then pro rata on income</i>	43,689	-	43,689	4,276
Coaching services and labour costs	<i>Function and then pro rata on income</i>	4,585	-	4,585	298
Equipment & coaching aids	<i>Direct</i>	-	-	-	210
Kits and clothing	<i>Direct</i>	-	-	-	432
Facility costs	<i>Direct</i>	-	-	-	1,241
		<u>48,274</u>	<u>-</u>	<u>48,274</u>	<u>6,457</u>
		<u>305,401</u>	<u>2,201</u>	<u>307,602</u>	<u>293,525</u>

**OXFORD UNITED IN THE COMMUNITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

11 GOVERNANCE COSTS

	2019	2018
	£	£
Independent examination fees	840	1,030
Bank and merchant charges	4,525	1,564
Professional fees	13,259	11,591
	<u>18,624</u>	<u>14,185</u>

In addition to the independent examination fee, £3,034 was also paid to the independent examiner for accountancy services.

12 TANGIBLE ASSETS

	Sports & computer equipment
	£
Costs	
At 1 July 2018	19,286
Additions	2,411
Disposals	(19,600)
At 30 June 2019	<u>2,097</u>
Accumulated depreciation	
At 1 July 2018	14,129
Charge for year	1,698
Disposals	(15,477)
At 30 June 2019	<u>350</u>
Net book value	
At 1 July 2018	<u>5,157</u>
At 30 June 2019	<u>1,747</u>

The net book value represents fixed assets used for direct charitable purposes.

**OXFORD UNITED IN THE COMMUNITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

13 STOCK

	2019	2018
	£	£
Kits and clothing	652	-

14 DEBTORS

	2019	2018
	£	£
Trade debtors	1,000	3,518
Other debtors	3,702	37,620
Prepayments and accrued income	13,847	7,926
	<u>18,549</u>	<u>49,064</u>

15 CREDITORS: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	11,375	11,457
Taxation and social security	3,734	4,688
Accruals and deferred income	20,570	10,534
	<u>35,679</u>	<u>26,679</u>

16 RELATED PARTY TRANSACTIONS

The Trust is assisted by Oxford United Football Club ('the Club') in being able to carry out its charitable activities and share many operational resources, have directors in common and are subject to common influence and are hence deemed related parties.

During the year, the Trust recharged expenses to the Club totalling £6,807. At the year end, the Trust was owed £1,874 (£2018 - £37,620) by the Club.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	funds	funds	£
	£	£	£
Tangible fixed assets	1,747	-	1,747
Net current assets	79,174	-	79,174
	<u>80,921</u>	<u>-</u>	<u>80,921</u>

**OXFORD UNITED IN THE COMMUNITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

18 MOVEMENTS IN FUNDS

	As at 1 July 2018	Incoming resources £	Outgoing resources £	Transfers £	As at 30 June 2019 £
Unrestricted funds	123,208	235,953	(278,240)	-	80,921
Restricted funds	10,940	37,334	(48,274)	-	-
	<u>134,148</u>	<u>273,287</u>	<u>(326,514)</u>	<u>-</u>	<u>80,921</u>

16 PURPOSE OF RESTRICTED FUNDS

Funds were received from the Premier League for the purpose of the Premier League Primary Stars course. At the year end all funds received had been expended in full.

17 SHARE CAPITAL

The trust does not have a share capital and is limited by guarantee. In the event of a winding up the trustees, who are all members of the company, guarantee to contribute £10 towards the costs of a winding up.

**OXFORD UNITED IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

18 STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVE FIGURES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£
INCOMING RESOURCES			
Incoming resources from generated funds	85,319	2,000	87,319
Incoming resources from charitable activities	230,298	15,397	245,695
Total incoming resources	<u>315,617</u>	<u>17,397</u>	<u>333,014</u>
RESOURCES EXPENDED			
Costs of generating funds	598	-	598
Charitable activities	287,068	6,457	293,525
Governance costs	14,185	-	14,185
Total resources expended	<u>301,851</u>	<u>6,457</u>	<u>308,308</u>
Net movement in funds	13,766	10,940	24,706
Funds brought forward	109,442	-	109,442
Funds carried forward	<u>123,208</u>	<u>10,940</u>	<u>134,148</u>