

Company No: 06442620 (England and Wales)
Charity No: 1122676

CLUB DONCASTER COMMUNITY SPORTS & EDUCATION FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED
31 AUGUST 2022**

CLUB DONCASTER COMMUNITY SPORTS & EDUCATION FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

| CONTENTS | PAGE |
|---|-------------|
| Company Information | 1 |
| Trustees' Report | 2 - 7 |
| Independent Auditor's Report to the Trustees' | 8 - 10 |
| Statement of Financial Activities | 11 |
| Balance Sheet | 12 |
| Statement of cash flows | 13 |
| Notes to statement of cash flows | 14 |
| Notes to the Accounts | 15 - 21 |

COMPANY INFORMATION

TRUSTEES

G Baldwin
A Stewart
N Shaw
J Kaczmarek
L Tillman
K Beardsley
R Holt
E McFarlane
D Wake
A Westmoreland
R Poole (Secretary)

CHIEF EXECUTIVE

J Davis

PRINCIPAL ADDRESS

Eco-Power Stadium
Stadium Way
Doncaster
DN4 5JW

REGISTERED CHARITY NUMBER

1122676

COMPANY NUMBER

06442620

AUDITORS

Xeinadin Audit Limited
Sidings House, Sidings Court, Lakeside
Doncaster
DN4 5NU

BANKERS

Barclays Bank Plc
3 High Street
Doncaster
DN4 5HX

TRUSTEES' REPORT

The Trustees, who are also the directors of the charity for the purposes of the Companies Act, present their annual report and the audited financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purpose of charity law. The trustees who have served during the year and since the year end were as follows:

G Baldwin
A Stewart
N Shaw
J Kaczmarek
L Tillman
K Beardsley (Appointed 22 September 2021)
R Holt (Appointed 22 September 2021)
E McFarlane (Appointed 22 September 2021)
D Wake (Appointed 22 September 2021)
A Westmoreland (Appointed 22 September 2021)
C Saunders (Resigned 22 September 2021)
R Poole (Secretary)

OVERVIEW

Club Doncaster Foundation, formerly Doncaster Rovers Foundation, is a non-profit, self-funding registered charity that has achieved over 30 years of inspiring positive change, participation in sport, physical activity and education within the Doncaster Borough and internationally. We utilise the social reach of the professional sports clubs and community stadium to challenge lifelong habits, inspire positive change and motivate sustained participation in sport, physical activity, training and education.

Club Doncaster encompasses Doncaster Rovers Football Club, Doncaster Rugby League Club and Doncaster Rovers Belles LFC and is built on the shared principles of 'creating a better Doncaster' and 'improving lives' at the heart of everything we do. Our award-winning team have reached in excess of 20,000 participants a year with a portfolio of over 30 projects.

To achieve our success, we will drive and form partnerships and collaboratives with key local, regional and national stakeholders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee incorporated on 3 December 2007 and registered as a charity on 7 February 2008. The charity was established under a Memorandum of Association that clearly sets out the objects and powers of the charitable company and is governed under its Articles of Association. The liability of the members is limited to an amount not exceeding £10.

When considering appointing new Trustees, the Board has regard to the requirement for any special skills needed to support the charity's work.

TRUSTEES' REPORT

(CONTINUED)

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:

- 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 Trustees regarding their induction has been very positive, even during the challenges of the last few years.

The Board of Trustees meet at a minimum of quarterly. These meetings provide strategic guidance and governance. The Foundation is continually seeking to develop a broader skills mix of Trustees in order to support and advance the current level of service offered.

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and general development of the charity. All areas of the charity's operations and developments are reported upon by the Chief Executive during the Trustees' meetings.

RELATED PARTIES

The charity has established several key partners locally and nationally in order to meet the organisation's aims and objectives. The charity has a close and productive working relationship with Doncaster Rovers FC, Doncaster Rugby League Club, Doncaster Rovers Belles FC, Doncaster College (DN Group), DMBC, South Yorkshire Police, Sport England, Yorkshire Sport Foundation, DCLT, DCST, local schools and other community groups. The charity will continue to forge closer community links to promote and increase the number of residents accessing our provision. Our proactive approach to partnership working has contributed significantly to a dramatic increase in people accessing our services and interventions over the past twelve months.

English Football League Trust and Premier League Charitable Fund continue to support and assist the Foundation with access to grant funding.

RISK MANAGEMENT

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise, to manage the risks that it faces and to provide reasonable assurance that the charity is operating effectively and efficiently.

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 focussed on risk assessment of all activities delivered ensuring the safety and wellbeing of the service user with this being heightened during the pandemic. A key element in the management of financial risk is the implementation of a reserves policy which is reviewed annually by the Board of Trustees.

TRUSTEES' REPORT

(CONTINUED)

OBJECTIVES AND ACTIVITIES

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of 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 interests 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 charity.

The charity has the broad aim of significantly improving the lives of residents across Doncaster.

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

- Provide opportunities to children and young people of all abilities to engage in physical and healthy activities.
- Provide a broad range of activities and venues within Doncaster and surrounding areas to increase opportunities for children and young people to benefit from quality, qualified sports coaching and associated activities.
- Establish effective lines of communication with local schools and, where applicable, Governing Bodies of Schools.
- Establish working relationships with, where applicable, FA, PFA, Football League, Premier League and relevant partners.
- Deliver a quality and professional service provided by appropriately 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 and Doncaster.

The major areas of the charity's work centre around a full-time education provision, community outreach programmes (spanning across schools and health agenda) and inclusion projects.

The Trustees have given careful consideration to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Education programme

In partnership with Doncaster College, the Foundation has effectively delivered full time further and higher education to over 200 young people. The unique package of qualifications have been put together to give learners the chance to develop their employment pathways within professional sport. The courses are designed to provide individuals with the knowledge and understanding of a number of science based and sports units offered at levels 2 and 3 that all allow for natural progression onto further university study, including the college's own HE offer, or employment.

Student data and feedback from independent student surveys showed:

- 100% pass rate across all main qualifications.
- 91.9% achievement rate across all main qualifications.
- 91.9% retention of learners.

Student data and feedback from independent student surveys showed:

- 100% of learners would recommend the college to family or friends.
- 98% of students enjoy coming to college

TRUSTEES' REPORT

(CONTINUED)

Youth engagement

Throughout 2022 our youth engagement department successfully delivered 6 NCS programmes. Our autumn programme included another residential with Selby college. In addition to the residential programme, we also delivered skills booster provision for secondary schools. Along with the engagement figures, programme quality was externally assessed at 99.4% on an assessment visit. As a result of a successful summer the changemakers programme resulted in us engaging with 102 participants.

Throughout the year we engaged with 402 young people into our youth engagement provision. All have subsequently developed confidence, resilience and tools to make a genuine impact in their local communities, along with gaining skills that will help see them through their adult life.

Community outreach

Doncaster Kicks

Providing diversionary sports activities for young people aged 8 to 19. The sessions are open to all, but the Foundation actively sought referrals from partner agencies including South Yorkshire Police, DMBC, St Leger Homes and the Violence Reduction Unit. Locations were prioritised based on crime rates, areas of deprivation and concentration of stronger families. Doncaster Kicks has been recognised and commended as a 'contributing factor to reducing low level crime and anti-social behaviour'. Developments for this year included the development of digital offers and the support through interactive workshops, while also providing resources and care packages for young people in areas of deprivation.

Schools Provision

Providing schools with expert coaching, pupil reward systems and teaching resources designed to be used as a vehicle for learning. Engagement packages included many added benefits such as player visits and stadium tours, while also adapting our offer to enable live sessions to be run remotely where required. The school sports programme delivered high quality physical education, PPA cover, lunchtime and breakfast clubs along with after school sessions.

Health Programme

The health programme comprises of several targeted interventions, delivered in areas of need across Doncaster. Through the development of the Fit Rovers brand the local community have had access to a variety of accessible health interventions, inclusive of; Fit Rovers, Cycling, Walking, Walking Football and much more.

Premier League Inspires

Premier League Inspires is a targeted intervention focused on supporting secondary school students to improve their aspirations and outcomes in education. The programme is predominantly delivered in a classroom setting with participants completing a range of group-based activities and workshops to develop cultural capital and key life skills. These sessions are complemented by a one-to-one mentoring offer to support select participants to improve their attendance, behaviour and effort in school.

Community gym – Foundation Fitness

Providing a community gym that is based in the Eco Power Stadium enabling access to state of the art facilities at an affordable cost. The gym links into a number of our existing health and wellbeing projects such as the award winning health intervention project Fit Rovers.

Foundation Fitness also houses a number of Inclusion based projects, that focus on engaging Doncaster's under represented communities such as Muslim women, Fit Forces and the LGBTQ+ community.

TRUSTEES' REPORT

(CONTINUED)

FINANCIAL REVIEW AND RESERVES POLICY

The financial results of the charity are set out on pages eleven to twenty one. At 31 August 2022 the accounts show the Foundation to have net assets of £533,927 a decrease of £11,333 over the year compared to the prior year figures. The Trustees' policy is to hold six months annual budgeted expenditure in reserve. 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 and submitted to the Board of Trustees every three months, includes details of the reserve fund. The free reserves at 31 August 2022 were £313,985.

PLANS FOR THE FUTURE

Following the transition from the previous strategy and navigating the challenges posed by the pandemic, the Foundation has positioned the community at the core of its response. Throughout this period, new services and the digitalisation of our provision has put us in a position where we can support more members of our community, broadening our reach. All of the work throughout 21-22 led us to the launch of our new strategy which sets our direction for the next 3 years.

Mission Statement

To improve lives in Doncaster by using the power of sport to deliver excellence in education, physical activity, health and well-being and inclusion.

Vision

Supporting Doncaster to become a healthier, better connected inclusive City.

Values

- To be inclusive in our approach.
- To care about what we do .
- To work with and across the whole Borough.
- To be professional in all that we do.
- To be different and to push the boundaries.

Strategic Objectives

- To increase our health and wellbeing offer, servicing the needs of our beneficiaries.
- Develop comprehensive brand awareness, ensuring clarity of vision and purpose to all partners and beneficiaries
- Support our work on social inclusion, enabling more people to access our services and ensuring our programming is underpinned by fairness and equality.
- Grow the reach and impact of our education provision.
- Establish the Foundation as a pivotal and leading charity, a third sector leader and anchor organization within the borough.

TRUSTEES' REPORT

(CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources during the period. In preparing those financial statements, the Trustees are required to:

- Select the most suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and Statements of Recommended Practice 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 company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are also responsible for ensuring that the assets are properly applied in accordance with charity law.

PAY POLICY FOR KEY STAFF

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All trustees' give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

OUR APPROACH TO FUNDRAISING ACTIVITIES

The charity currently has a small proportion of fundraising activities aligned to its income generation. In addition to generic donations, the trustees are pleased to receive unsolicited gifts and legacies from supporters who generously support the work of the charity and this is an area that has been highlighted for strategic development as the organisation looks to grow and support the needs of the Borough.

STATEMENT OF DISCLOSURE TO THE AUDITORS

As far as the Trustees are aware, there is no relevant audit information of which the company's auditors are unaware, and they have taken all the steps they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

A resolution to appoint Xeinadin Audit Limited as auditor for the ensuing year will be proposed at the forthcoming annual general meeting.

This report was approved by the Trustees on 19/04 2023 and has been signed on its behalf by:



N Shaw - Chair

CLUB DONCASTER COMMUNITY SPORTS & EDUCATION FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Club Doncaster Community Sports & Education Foundation for the year ended 31 August 2022 which comprise of the Statement of Financial Activities, the Balance Sheet and Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 at 31 August 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 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 trustees' annual report, other than the financial statements and our auditor's report 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.

CLUB DONCASTER COMMUNITY SPORTS & EDUCATION FOUNDATION
(A COMPANY LIMITED BY GUARANTEE) (CONT'D)

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 an auditor's report 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 regularities, including fraud is detailed below:

Based on our understanding of the charitable company, we identified that the principal risks of non-compliance with laws and regulations related to Charities Act and Corporation Tax legislation and we considered the extent to which non-compliance might have a material effect on the financial statements.

CLUB DONCASTER COMMUNITY SPORTS & EDUCATION FOUNDATION
(A COMPANY LIMITED BY GUARANTEE) (CONT'D)

As part of this assessment we considered both quantitative and qualitative factors. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Charities Act 2011, the Companies Act 2006 and the provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (FRS 102)

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements which included the risk of management override of controls. We determined that the principal risks were related to posting inappropriate journal entries, omitting, advancing or delaying recognition of events and transactions that have occurred during or after the reporting period, and potential management bias in the determination of accounting estimates or judgements to manipulate results.

Audit procedures performed by the engagement team include:

- Enquiring of and obtaining written representation from management in relation to known or suspected instances of non-compliance with laws and regulations and fraud;
- Evaluation of management's controls designed to prevent and detect irregularities;
- Review of board meeting minutes and meetings of those charged with governance;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Assessing and evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Limited
Statutory Auditor
Sidings House, Sidings Court
Doncaster
South Yorkshire
DN4 5NU

Dated: 15/5/23

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME EXPENDITURE ACCOUNT)

YEAR ENDED 31 AUGUST 2022

| | NOTES | UNRESTRICTED FUNDS 2022 £ | RESTRICTED FUNDS 2022 £ | TOTAL FUNDS 2022 £ | TOTAL FUNDS 2021 £ |
|--|----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| INCOME AND EXPENDITURE | | | | | |
| INCOMING RESOURCES | | | | | |
| Activities for generating funds | 2 | | | | |
| - Education programme | | 593,301 | - | 593,301 | 700,299 |
| - Participation programme | | 338,240 | 187,718 | 525,958 | 422,912 |
| - Social inclusion programme | | 60,353 | 325,277 | 385,630 | 275,955 |
| - Donations and sponsorship | | 15,340 | - | 15,340 | 7,171 |
| | | <u>1,007,234</u> | <u>512,995</u> | <u>1,520,229</u> | <u>1,406,337</u> |
| Incoming resources from charitable activities: | | | | | |
| - Grants | 3 | 35,000 | 255,363 | 290,363 | 194,919 |
| Government Grants | | | | | |
| - Job Retention Scheme | 4 | 501 | - | 501 | 74,927 |
| - Apprenticeship Bursaries | 4 | 11,500 | - | 11,500 | - |
| Investment income | 4 | 391 | - | 391 | 202 |
| TOTAL INCOMING RESOURCES | | <u>1,054,626</u> | <u>768,358</u> | <u>1,822,984</u> | <u>1,676,385</u> |
| RESOURCES EXPENDED | | | | | |
| Cost of charitable activities | 5 | 1,152,854 | 674,791 | 1,827,645 | 1,600,885 |
| Governance costs | 5 | 6,672 | - | 6,672 | 8,115 |
| Total Resources Expended | | <u>1,159,526</u> | <u>674,791</u> | <u>1,834,317</u> | <u>1,609,000</u> |
| NET INCOMING RESOURCES FOR THE PERIOD | | <u>(104,900)</u> | <u>93,567</u> | <u>(11,333)</u> | <u>67,385</u> |
| STATEMENT OF ACCUMULATED FUNDS | | | | | |
| Accumulated funds brought forward | | 418,885 | 126,375 | 545,260 | 477,875 |
| Net movement in funds | | (104,900) | 93,567 | (11,333) | 67,385 |
| Transfer between funds | | - | - | - | - |
| Accumulated funds carried forward at 31 August 2022 | | <u>313,985</u> | <u>219,942</u> | <u>533,927</u> | <u>545,260</u> |

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.

All the activities of the charity are classed as continuing.

The notes on pages 15 to 21 form part of these financial statements.

CLUB DONCASTER COMMUNITY SPORTS & EDUCATION FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER - 06442620
BALANCE SHEET

12.

YEAR ENDED 31 AUGUST 2022

| | NOTES | £ | 2022 £ | £ | 2021 £ |
|-------------------------------------|--------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible Assets | 8 | | 67,252 | | 36,424 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 290,170 | | 255,110 | |
| Cash at bank and in hand | | 465,731 | | 477,577 | |
| | | <u>755,901</u> | | <u>732,687</u> | |
| CREDITORS: | | | | | |
| Amounts falling due within one year | 10 | <u>289,226</u> | | <u>223,851</u> | |
| NET CURRENT ASSETS | | | 466,675 | | 508,836 |
| NET ASSETS | | | <u>533,927</u> | | <u>545,260</u> |
| FUNDS OF THE CHARITY | | | | | |
| Unrestricted funds | 12, 15 | | 313,985 | | 418,885 |
| Restricted funds | 13, 15 | | <u>219,942</u> | | <u>126,375</u> |
| | | | <u>533,927</u> | | <u>545,260</u> |

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The financial statements were approved by the board on 19/4/23 and signed on its behalf by:



N Shaw - Chair

The notes on pages 15 to 21 form part of these financial statements.

STATEMENT OF CASHFLOWS

YEAR ENDED 31 AUGUST 2022

| | Note | 2022 £ | 2021 £ |
|--|------|-------------|-------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | | 36,446 | 119,965 |
| | | <hr/> | <hr/> |
| Net cash from operating activities | 1 | 36,446 | 119,965 |
| | | <hr/> | <hr/> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (48,683) | (42,383) |
| Disposal of tangible fixed assets | | - | (44) |
| Interest received | | 391 | 202 |
| | | <hr/> | <hr/> |
| Net cash from investing activities | | (48,292) | (42,225) |
| | | <hr/> | <hr/> |
| (Decrease)/increase in cash and cash equivalents | | (11,846) | 77,740 |
| Cash and cash equivalents at beginning of year | | 477,577 | 399,837 |
| | | <hr/> | <hr/> |
| Cash and cash equivalents at end of year | 2 | 465,731 | 477,577 |
| | | <hr/> <hr/> | <hr/> <hr/> |

NOTES TO CASHFLOWS

YEAR ENDED 31 AUGUST 2022

1. Reconciliation of profit before taxation to cash generated from operations

| | 2022 | 2021 |
|--|-------------|-------------|
| | £ | £ |
| Incoming / (Outgoing) resources for the year | (11,333) | 67,385 |
| Depreciation charges | 17,855 | 10,969 |
| Finance income | (391) | (202) |
| | <hr/> | <hr/> |
| | 6,131 | 78,152 |
| Decrease in trade and other debtors | (35,060) | 53,305 |
| Increase in trade and other creditors | 65,375 | (11,492) |
| | <hr/> | <hr/> |
| Cash generated from operations | 36,446 | 119,965 |
| | <hr/> | <hr/> |

2. Cash and cash equivalents

Year ended 31 August 2022

| | 31/08/2022 | 01/09/2021 |
|---------------------------|-------------------|-------------------|
| | £ | £ |
| Cash and cash equivalents | <u>465,731</u> | <u>477,577</u> |

Year ended 31 August 2021

| | 31/08/2021 | 01/04/2020 |
|---------------------------|-------------------|-------------------|
| | £ | £ |
| Cash and cash equivalents | <u>477,577</u> | <u>399,837</u> |

NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £1.

Limitation of members liability

The Charity is a company limited by guarantee in England and Wales. The members of the company are the Trustees as named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation.

Depreciation is provided on all tangible assets at the following annual rates, calculated in order to write off the cost less estimated residual value over their useful economic lives;

| | |
|--------------------|---|
| Office equipment | - 3 years straight line/ 10 years straight line |
| Computer Equipment | - 3 years straight line |
| Gym Refurbishment | - 7 years straight line |

Government grants

Grant income relating to revenue is recognised on an accruals basis. Income is recognised on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support with no future related costs is recognised in income in the period in which it becomes receivable.

NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES- continued

Incoming Resources

Voluntary income and donations are included in incoming resources when the conditions for receipt have been complied with, except when the donors specify that they must be used in future accounting periods, then the income is deferred. Voluntary income includes all donations and grants of a general nature.

Incoming resources from charitable activities include grants receivable for the provision of specific services to beneficiaries.

Charitable Expenditure

Resources expended are recognised in the period in which they are incurred, inclusive of attributable VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Pension Costs

The charity participates in a personal pension scheme arrangement. The pension charge represents the amounts payable by the charity to the fund in respect of the period.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 AUGUST 2022

| | 2022 £ Unrestricted Funds | 2022 £ Restricted Funds | 2022 £ Total Funds | 2021 £ Total Funds |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| 2. ACTIVITIES FOR GENERATING FUNDS | | | | |
| Education programme | 593,301 | - | 593,301 | 700,299 |
| Participation programme | 338,240 | 187,718 | 525,958 | 422,912 |
| Social inclusion programme | 60,353 | 325,277 | 385,630 | 275,955 |
| Donations and sponsorship | 15,340 | - | 15,340 | 7,171 |
| | <u>1,007,234</u> | <u>512,995</u> | <u>1,520,229</u> | <u>1,406,337</u> |
| 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES | | | | |
| Core funding | 35,000 | 6,000 | 41,000 | 55,510 |
| Premier League | - | 249,363 | 249,363 | 139,409 |
| | <u>35,000</u> | <u>255,363</u> | <u>290,363</u> | <u>194,919</u> |
| 4. OTHER INCOME | | | | |
| Job Retention Scheme | 501 | - | 501 | 74,928 |
| Apprenticeship Bursaries | 11,500 | - | 11,500 | - |
| Interest Received | 391 | - | 391 | 202 |
| | <u>12,392</u> | <u>-</u> | <u>12,392</u> | <u>75,130</u> |
| 5. TOTAL RESOURCES EXPENDED | | | | |
| Cost of charitable activities | | | | |
| Staff costs | 756,103 | 413,915 | 1,170,018 | 1,038,546 |
| Pension | 8,225 | 10,036 | 18,261 | 17,912 |
| Motor and travel expenses | 12,265 | - | 12,265 | 7,316 |
| Facility and equipment maintenance | 4,191 | - | 4,191 | 2,513 |
| Postage, stationery and advertising | 13,322 | - | 13,322 | 13,019 |
| Rent and rates | 57,334 | 1,568 | 58,902 | 23,775 |
| General costs | 59,952 | 37,963 | 97,915 | 66,737 |
| Depreciation | 10,563 | 7,291 | 17,854 | 10,969 |
| Profit and Loss on disposal | - | - | - | (44) |
| Bank charges | 2,014 | - | 2,014 | 1,036 |
| Education costs | 43,849 | - | 43,849 | 40,773 |
| Participation funded programme costs | 2,376 | 44,378 | 46,754 | 36,748 |
| NCS costs | 154,667 | 159,640 | 314,307 | 338,945 |
| Repairs and renewals | 17,743 | - | 17,743 | 2,640 |
| Bad debts written off | 10,250 | - | 10,250 | - |
| | <u>1,152,854</u> | <u>674,791</u> | <u>1,827,645</u> | <u>1,600,885</u> |
| Governance costs | | | | |
| Legal and professional | 556 | - | 556 | 1,465 |
| Auditors' remuneration | 6,116 | - | 6,116 | 6,650 |
| | <u>6,672</u> | <u>-</u> | <u>6,672</u> | <u>8,115</u> |

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 AUGUST 2022

6. STAFF COSTS AND NUMBERS

| | 2022 | 2021 |
|------------------------------------|------------------|------------------|
| | £ | £ |
| Wages and salaries | 1,090,926 | 968,693 |
| Employers National Insurance costs | 79,092 | 69,853 |
| Pension costs | 18,261 | 17,912 |
| | <u>1,188,279</u> | <u>1,056,458</u> |

Particulars of employees:

The average number of employees permanently engaged in the management and administration of the Charity was:

| 2022 | 2021 |
|-------------|-----------|
| No. | No. |
| <u>59</u> | <u>49</u> |

During the year there were no trustees who received remuneration.

During the year there were no trustees who received expenses.

The number of employees who received total employee benefits (excluding employer pension costs of more than £60,000 is as follows:

| | 2022 | 2021 |
|-------------------|-------------|----------|
| | No. | No. |
| £60,001 - £70,000 | <u>1</u> | <u>1</u> |
| | <u>1</u> | <u>1</u> |

7. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

| | 2022 | 2021 |
|---|--------------|--------------|
| | £ | £ |
| Staff pension contributions | 18,261 | 17,912 |
| Depreciation | 17,855 | 10,969 |
| Auditors' remuneration - Audit services | <u>6,116</u> | <u>6,650</u> |

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 AUGUST 2022

8. TANGIBLE FIXED ASSETS

| | Fixtures and Fittings £ | Gym Equipment £ | Office Equipment £ | Total £ |
|------------------------|-------------------------------|-----------------------|--------------------------|------------|
| COST | | | | |
| At 1 September 2021 | 9,275 | 30,000 | 23,606 | 62,881 |
| Additions | 3,897 | 41,391 | 3,395 | 48,683 |
| Disposals | - | - | - | - |
| At 31 August 2022 | 13,172 | 71,391 | 27,001 | 111,564 |
| DEPRECIATION | | | | |
| At 1 September 2021 | 2,859 | 4,286 | 19,312 | 26,457 |
| Charge for period | 4,158 | 10,199 | 3,498 | 17,855 |
| Eliminated on disposal | - | - | - | - |
| At 31 August 2022 | 7,017 | 14,485 | 22,810 | 44,312 |
| NET BOOK VALUE | | | | |
| At 31 August 2022 | 6,155 | 56,906 | 4,191 | 67,252 |
| At 31 August 2021 | 6,416 | 25,714 | 4,294 | 36,424 |

9. DEBTORS

| | 2022 £ | 2021 £ |
|--------------------------------|-----------|-----------|
| Operational debtors | 69,216 | 70,231 |
| Prepayments and accrued income | 85,208 | 52,645 |
| Other debtors | 135,746 | 132,234 |
| | 290,170 | 255,110 |

10. CREDITORS: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|-------------------------------|-----------|-----------|
| Operational creditors | 117,456 | 143,733 |
| Accruals and deferred income | 147,850 | 58,887 |
| Social security & other taxes | 22,866 | 17,261 |
| Other creditors | 1,054 | 3,970 |
| | 289,226 | 223,851 |

11. DEFERRED INCOME

| | At 01.09.21 £ | Income deferred £ | Amounts released £ | At 31.08.22 £ |
|-----------------|------------------|-------------------------|--------------------------|------------------|
| Deferred income | 42,878 | 133,333 | 42,878 | 133,333 |
| | 42,878 | 133,333 | 42,878 | 133,333 |

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 AUGUST 2022

12. UNRESTRICTED FUNDS

| | Year ended 31-Aug-22 £ |
|----------------------|---------------------------------------|
| As at 31 August 2020 | 259,145 |
| Surplus for the year | 159,740 |
| As at 31 August 2021 | <u>418,885</u> |
| Deficit for the year | (104,900) |
| As at 31 August 2022 | <u><u>313,985</u></u> |

13. RESTRICTED FUNDS

| | At 01.09.21 £ | Movement in funds Incoming £ | Outgoing £ | At 31.08.22 £ |
|--------------------|--------------------------|---|-----------------------|--------------------------|
| Foundation | (512,085) | 142,062 | (124,577) | (494,600) |
| Education | 394,824 | - | - | 394,824 |
| NCS | (161,298) | 376,933 | (317,893) | (102,258) |
| Premier League | 371,759 | 249,363 | (227,582) | 393,540 |
| Gym | 33,175 | - | (4,739) | 28,436 |
| Total Funds | <u>126,375</u> | <u>768,358</u> | <u>(674,791)</u> | <u>219,942</u> |

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|-----------------------|--|--|---------------------------------------|---------------------------------------|
| Tangible fixed assets | 38,815 | 28,437 | 67,252 | 36,424 |
| Cash at bank | 221,643 | 244,088 | 465,731 | 477,577 |
| Debtors | 208,854 | 81,316 | 290,170 | 255,110 |
| Creditors | (155,327) | (133,899) | (289,226) | (223,851) |
| | <u>313,985</u> | <u>219,942</u> | <u>533,927</u> | <u>545,260</u> |

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 AUGUST 2022

15. RECONCILIATION OF MOVEMENTS ON FUNDS AVAILABLE FOR CHARITABLE PURPOSES

| | At 01.09.21 £ | Incoming Resources £ | Outgoing Resources £ | At 31.08.22 £ |
|---------------------------|------------------|----------------------------|----------------------------|------------------|
| Restricted Funds | 126,375 | 768,358 | (674,791) | 219,942 |
| Unrestricted Funds | | | | |
| General | 418,885 | 1,054,626 | (1,159,526) | 313,985 |
| Total Funds | 545,260 | 1,822,984 | (1,834,317) | 533,927 |

The charity's principal sources of funding during the period were from Doncaster College and The Football League (Community) Limited.

Restricted funds can only be used for the fulfilment of the purpose that they have been granted.

16. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £10.

17. CAPITAL COMMITMENTS

| | 2022 £ | 2021 £ |
|---|-----------|---------------|
| Contracted but not provided for in the financial statements | - | 41,086 |
| | <u>-</u> | <u>41,086</u> |

18. RELATED PARTY TRANSACTIONS

Other debtors include a loan of £136,234 (2021: £131,234) made to Doncaster Rovers Football Club. The loan is repayable on demand with interest being charged at 2.4% above Bank of England Base Rate on a proportion of the loan. Interest on the loan of £360 (2021: £NIL) was received from Doncaster Rovers Football Club during the year. During the year, additional short term loans were provided to Doncaster Rovers Football Club and repaid in full.

Within the year Doncaster Rovers Football Club recharged expenses for central overhead costs to the Foundation totalling £386,761 (2021: £316,534). The Foundation made payments to Doncaster Rovers Football Club during the year of £395,330 (2021: £275,082) and there was a balance outstanding to Doncaster Rovers Football Club totalling £92,956 (2021: £98,089).

Expenses were recharged by the Foundation to Doncaster Rovers Football Club totalling £13,715 (2021: £4,502), the balance due to the Foundation at the year end was £69,216 (2021: £57,331)

Operational creditors includes £255 (2021: £NIL) due to Doncaster Rugby League Club Limited, a company which G Baldwin acts as director. Within the year there were recharged expenses to Doncaster Rugby League Club totalling £4,334 (2021: £240).

English Football League Trust and Premier League Charitable Fund continue to support and assist the Foundation with access to grant funding.

19. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities as applicable and assist with the preparation of the financial statements.

20. GOVERNMENT ASSISTANCE

During the year the company has received grant income under HM Government Coronavirus Job Retention Scheme totalling £NIL (2021: £74,793). Amounts recognised are included in Other Income.