

**REGISTERED COMPANY NUMBER: 04320313 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1092287**

**Report of the Trustees and**  
**Audited Consolidated Financial Statements for the Year Ended 31 August 2020**  
**for**  
**Tigers Sport and Education Trust**

Harris Lacey and Swain  
Chartered Accountants and Statutory Auditors  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**Tigers Sport and Education Trust**

**Contents of the Consolidated Financial Statements  
for the Year Ended 31 August 2020**

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## **Tigers Sport and Education Trust**

### **Report of the Trustees for the Year Ended 31 August 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRATEGIC REPORT**

##### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

###### **Governing document**

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

##### **REFERENCE AND ADMINISTRATIVE DETAILS**

###### **Registered Company number**

04320313 (England and Wales)

###### **Registered Charity number**

1092287

###### **Registered office**

Tigers Trust Arena West Park  
Walton Street  
Hull  
East Yorkshire  
HU3 6GA

###### **Trustees**

Mr N J Cavill  
Mrs A J Foy  
Mrs D Hayden  
Mr S T Logan  
Mr C M O'Neill  
Mr S M Royce  
Mrs V Stabler

###### **Company Secretary**

Taylor Business Secretaries Limited

###### **Auditors**

Harris Lacey and Swain  
Chartered Accountants and Statutory Auditors  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

## **Tigers Sport and Education Trust**

### **Report of the Trustees for the Year Ended 31 August 2020**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Bankers**

Lloyds Bank plc  
Silver Street  
Hull  
HU1 1HX

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Public Benefit**

The charity's objects are for the benefit of the public generally and, in particular, the inhabitants of East Yorkshire and Humberside and its surrounding areas. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that it is fulfilled by the charity's continued pursuit of the following objectives: -

- 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;
- to advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity including (but not restricted to) through the use of the game of football (including its history and rules) and other sports activities as educational tools and, in furtherance of such object, through the provision of facilities at the KCOM Stadium (or such other facility occupied by Hull City AFC) for meetings, lectures and classes for the benefit of such persons; and
- for the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the trustees may from time to time decide.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

For 30 years, the Tigers Sport and Education Trust has been a recognised provider of Sport and Education across Hull and East Riding. Governed by a Board of Trustees and funded by the EFL Trust and Premier League, the Trust's priority is a high standard of organisation and quality delivery within the Sports Development and Education sector.

During this period the programme delivery supported the following:

- Primary schools
  - Secondary schools
  - Young people
  - Adults
  - Vulnerable adults
  - Care leavers
  - Community centres & libraries
  - Community food banks and food swaps
  - Physical activity for our local people with disabilities
  - Physical, educational and social care activity across our communities
  - 55+ Walking Footballers
  - Physical and social activity for our international communities
-



## **Tigers Sport and Education Trust**

### **Report of the Trustees for the Year Ended 31 August 2020**

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- Women and girls football
- Match day activity
- NHS
- Hull and East Riding of Yorkshire – emergency Covid-19 response operations

The trustees were instrumental in the appointment of a new CEO to replace John Davies who retired in December 2018. This followed a report which had been commissioned by the trustees to review operational and strategic direction.

The key priorities for the new CEO who joined in April 2019 was to lead the desired change required within the organisation whilst raising the profile with future potential funders and supporters and strengthening the relationships with key stakeholders and funders; including Hull City Tigers FC, PFA, EFL Trust and Premier League. This change has continued to be seen as wholly positive aligned to the strengthening of the Board of Trustees in May 2019.

In December 2019 the trustees working with the exec team and the exec team working with the wider team, concluded a process of reviewing the Trust's Vision, Mission and strategic objectives to enhance and improve the delivery of the charitable objects.

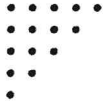
Aligned to the strengthened operational, management and governance structures; positive progression and improvement continued to be made by the Trust in relation to the Capability Code of Practice Framework, introduced by the EFL Trust and Premier League in the previous period for all affiliated football foundations and charities. (#)

The challenges relating to the Arena have continued through this period with the extended period of Academy use, following further delays relating to a move to their new site. This challenge has been recognised and compensated by Hull City Tigers and continues to be managed by the Trustees, CEO and Club. (#)

It must be noted additional challenges directly relating to Covid-19 pandemic and lockdown from March 2020 have severely impacted the operations of both the charity and the arena; the implementation of our strategic plan; 30 years anniversary and celebrations has led to further consolidation of personnel and resources. We anticipate this will continue during the exit from lockdown and impact of Covid-19 during the period to come. (#)

Tigers Sport and Education Trust

Report of the Trustees  
for the Year Ended 31 August 2020



**TIGERS TRUST**  
IN THE COMMUNITY

**'Your Club, Your Community, Your Opportunity'**

**Our Vision:**

Inspired and integrated communities, living active, healthy and happy lives.



**Mission:**

We dare to inspire, engage and improve our communities, through sport, active participation and education; providing opportunities and removing barriers; supporting and raising aspirations and helping people to lead healthy and happy lives because we care and because we can.



**Values:**

**Fun** - We believe fun should be central to all we do

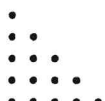
**Ambitious** - We strive to be the best in everything we do

**Inspiring** - We seek to be positive role models in all we do

**Respectful** - We treat everyone with respect

**Passionate** - We care passionately about our community

**Inclusive** - We seek inclusivity in all we do



## Tigers Sport and Education Trust

### Report of the Trustees for the Year Ended 31 August 2020

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All of our charitable activities work to achieve some or all of the following **Key Objectives** which were co-created by the Trustees and Team during November and December 2019:

1. **Inspire Communities** - working to 'inspire' and raise the aspirations of our local communities through an inclusive and quality offer of sport and education activities and provision
2. **Improve Health & Wellbeing** - improving the health and well-being of our local communities through activities which promote safe, healthy and happy lifestyles
3. **Create Pathways to Education & Employment Opportunities** - creating the opportunity to raise educational attainment and promote the value of lifelong learning, whilst increasing access to the 'world of work' through promoting opportunities to interact with employers and entrepreneurs.
4. **Connect and Collaborate with Key Stakeholders** - maximising impact and resources by delivering together for the benefit of the local communities.
5. **Sustainable** - operate a financially sustainable and viable charity, working effectively with our Club, growing income and building strategic partnerships
6. **Build Capacity** – of our charity through excellent governance, quality management and an effective integrated delivery structure

#### Making a Difference (#)

##### Case Study 1 by a Walking Footballer – April 2020 (Month 1 of Lockdown 1)

*"Well, obviously it's been many weeks since the group of players and followers were able to meet to play and enjoy each other's valuable company. It's a big vote of thanks for Tigers Trust for thinking about all of our safety and sending out the first tangible message that we need to take this virus seriously. The first effects of the virus upon me was the fact that I would not be able to meet up and tune in to the many different characters that make up our diverse group; sure we don't all get on all of the time, yet by and large when needed, the members pull together to support one another. I am fairly lucky in that I still have a business network to keep me connected and not allow me to drop into depression from being overwhelmed from not being able to function and communicate with my peers. I am really proud of the work that the trust does and thinking about my peer group, I feel supported by our project facilitators as they constantly check in to see how we are all doing. That's really welcome!*

*Some might say that Walking Football is not the same as its mother sport and that may be the case, yet it is the human contact that keeps our group together, we have shared experiences and impacted emotions too, we all worry about where this is going to end for us and our families, our friends and businesses. Coming together for a weekly quiz, lovingly put together by our mentors is a great way of checking in with each other and that despite having to admit that this virus is what it is, we all still have a sense of connection with each other. Sure, the impulse to contact and hug, shake hands, or pat each other physically on the back is, for now impossible, yet we can still express our connection to each other, even if that is still in a playful competitiveness.*



*I am a firm believer and practitioner of exteriorisation techniques, they are great for pain control and also mental health. Our virtual meet ups may just come at the right time in the week when we may be feeling low, or just something to look forward to and put into a positive schedule. It was really apparent this morning how much we physically miss each other and want to be together still, despite the odd mickey take of an absentee. The Tigers Trust has to be complemented for creating this bond, it's no something achieved by witty marketing, it is a human bonding process that I feel very proud about. A*

*super well done all – let's keep safe so we can play safe the next time we meet for a game."*



**Tigers Sport and Education Trust**  
**Report of the Trustees**  
**for the Year Ended 31 August 2020**

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**Case Study 2 by a Tigers Trust Delivery Officer, Ryan – April 2020 (Month 1 of Lockdown 1)**

*“During the week commencing Monday 6th April, I helped three residents overall with their shopping as they had difficulty collecting their shopping and leaving their homes. My role involved collecting essential things they needed from the specific shops they requested. It also allowed me the opportunity to talk to them and show that there are people who want to help them.”*

*“The Trust addressed the problems that elderly residents and vulnerable people in our area were currently having. This has included leaving their homes for anything they need, such as shopping or medical supplies. It has also allowed us to prevent them feeling isolated during this pandemic.”*

*One resident commented on Ryan’s help “Ryan has a heart of gold; he was so helpful”.*



OUR PROGRAMMES:	OUR KEY OBJECTIVES:		
	1. INSPIRING OUR COMMUNITIES	2. IMPROVING HEALTH & WELLBEING	3. CREATING EDUCATION & EMPLOYMENT OPPORTUNITIES
<b>1. Primary Schools:</b>			
PL Primary Stars	✓	✓	✓
Holiday Football Centres	✓	✓	✓
Saturday Football Club	✓	✓	
<b>2. School Hubs:</b>			
Inspires	✓	✓	✓
SEED		✓	
Streetgames	✓	✓	✓
DKH	✓	✓	✓
<b>3. Social Inclusion:</b>			
Kicks	✓	✓	✓
Targeted Kicks	✓	✓	✓
Tackling Loneliness & Isolation		✓	
Tigers Together	✓	✓	
Detached Youth Work	✓	✓	✓
Disability Sports		✓	
<b>4. NCS</b>			
NCS Summer	✓	✓	✓
NCS Autumn	✓	✓	✓
School Support	✓		✓

Tigers Sport and Education Trust

Report of the Trustees  
for the Year Ended 31 August 2020

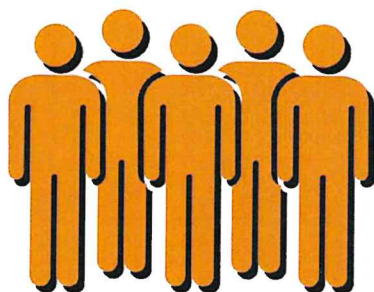


# Our Year in Numbers 2019-2020



**TIGERS TRUST**  
IN THE COMMUNITY

**33,395** participants



**4,925** phone calls  
to participants



**220** volunteers



social  
action  
hours back  
into the  
community

**22** different nationalities  
engaged with



**2,542** females  
have  
accessed  
football  
through Tigers  
Trust

## Tigers Sport and Education Trust

### Report of the Trustees for the Year Ended 31 August 2020

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#### FINANCIAL REVIEW

##### Financial position

The principal funding sources are detailed in the Achievements and Performance Section of this report.

The group generated restricted income of £1,026,034 (2019: £1,290,588), which is detailed in notes 2, 3 and 4 to the accounts. The costs of activities for generating funds were £829,108 (2019: £1,146,201). The restricted grants and their associated expenses are shown as restricted funds in the statement of financial activities.

The group generated unrestricted income of £439,443 (2019: £372,575), which is detailed in notes 2, 3 and 4 to the accounts. The costs of activities for generating funds were £532,394 (2019: £580,502).

The net movement in funds for the period amounted to a surplus of £103,975 (2019: £63,540 deficit).

The group held fund balances at 31st August 2020 of £121,971 (2019: £25,164) of surplus restricted funds and £89,035 (2019: £81,867) of unrestricted funds.

Significant events during this period relate directly to the Covid-19 pandemic. The Trust carefully managed the situation as it impacted on activities, working closely with the Club, funders and stakeholders to effectively manage the emerging situation. Government support including the Job Retention Scheme (Furlough) and Business Rate reduction eased the immediate pressures. The Trust continued to review resources throughout the period, reviewing and consolidating staffing and resources at the end of the period making 5 positions redundant.

##### Reserves policy

The trustees review the reserve levels of the charitable group and company annually. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The activities that the charitable group undertakes on a day-to-day basis are funded from both its restricted reserves that were provided for specific purposes and its unrestricted reserves for all other activities.

The trustees need to ensure that the charitable group has sufficient working capital to cover delays between receipt of grants and spending. At 31st August 2020 the group had a surplus in unrestricted funds of £89,035 (2019: £81,867) of which £49,524 (2019: £61,289) is tied up in tangible fixed assets. The group also has a surplus in restricted funds of £121,971 (2019: £25,164). Taking into account the nature of the group's income streams, the trustees are of the view that reserves at these levels are sufficient to cover its working capital needs. Moving forward TSET has prioritised the strategy to increase of unrestricted reserves through non-programme funded income, such as Soccer Schools and events.

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

##### Future Plans

The CEO has continued to strengthen links to strategic partners and potential funders, during the period. In the context of Covid-19 the Trust has positioned itself at the heart of the community response, seeking opportunities for greater collaboration with key stakeholders and funders to benefit the sustainability of the charity by opening up new opportunities and building on the proven and excellent delivery track record of the charity. (#)

Plans to secure Football Foundation and Sport England grants to improve the Arena facilities and make them more commercially viable has been disrupted by the pandemic, however, the partnership with Hull City FC has strengthened and the Trust expect the plans to continue to develop beyond the pandemic. The Local Facilities Football Plan (LFFP) identifies the Arena and outdoor pitches as a priority and the development of this requires strong collaboration with Hull City Tigers, Hull City Council and other strategic partners. Engagement with partners has supported progress to realise this opportunity. (#)

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## **Tigers Sport and Education Trust**

### **Report of the Trustees for the Year Ended 31 August 2020**

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The charity launched a new website during this period to raise awareness and the profile of the activities of the Trust and promote the income generation activities, such as Soccer Schools and events in addition to the need for fund raising. (#)

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Tigers Sport and Education Trust, company number 04320313, is constituted under its Memorandum and Articles of Association dated 9 November 2001 and is a registered charity, number 1092287. The principal address of the charity is the same as its registered office. The charitable company is limited by guarantee. Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member. The current number of members is four.

Current trustees appoint new trustees by majority vote. New trustees are briefed of their duties and responsibilities as a trustee of the charity. The Board of Trustees meets quarterly to discuss the performance of the charity.

The day-to-day management of the company was delegated to Catherine Bishop, Chief Executive Officer, who joined the Trust in April 2019 following the retirement of John Davies, Community Manager in December 2018.

##### **Relationships between charity and related parties**

The charitable company operates by receiving its main funding from the Premier League Charitable Fund and English Football League Charitable Trust. In 2016, the charitable company set up a wholly owned trading subsidiary, The Tigers Trust Arena Limited. The purpose of the subsidiary is to undertake the management of the Arena. Details of the financial performance of the subsidiary are included in the notes to the financial statements.

##### **Key management remuneration**

The trustees consider the board of trustees and the Chief Executive Officer as comprising the key management personnel of the charity. No trustee was remunerated during the year and details of trustee expenses and related party transactions are disclosed in the notes to the accounts.

The pay of the Chief Executive Officer is reviewed annually and is bench-marked with charities of a similar size and activity.

##### **Risk management**

The Board of Trustees acknowledges its responsibility to identify, assess and manage risk. The main financial risk to the charity is the availability of funding relevant to the pursuit of its objectives. The trustees, in conjunction with the Chief Executive Officer, have reviewed the strategy and objectives of the Charity and have begun to collaborate with strategic stakeholders to identify new opportunities and income streams and seek new funding to secure the continued sustainable operations of the charity.

The main non-financial risk to the charity arises from working with young people and vulnerable adults. Since the arrival of the new Chief Executive Officer, the Trust has undertaken a comprehensive review of Safeguarding Policy and Procedures to ensure they support safe practice to mitigate this risk, which has also involved a closer alignment to the Safeguarding lead at Hull City Tigers. A new 'safeguarding' lead has been identified by the Trust.

The trustees examine the major risks that the charity faces each year and have developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.



## Tigers Sport and Education Trust

### Report of the Trustees for the Year Ended 31 August 2020

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charitable company will continue in business.

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

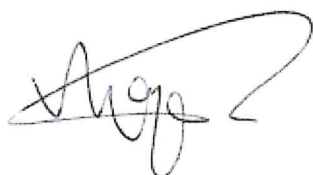
In so far as the trustees are aware:

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

#### AUDITORS

The auditors, Harris Lacey and Swain, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30<sup>th</sup> April 2021..... and signed on the board's behalf by:



.....  
Mr S M Royce - Trustee

## Report of the Independent Auditors to the Members of Tigers Sport and Education Trust

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### **Opinion**

We have audited the financial statements of Tigers Sport and Education Trust (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 August 2020, which comprises the Statement of Consolidated Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Statement 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 groups and of the charitable company's affairs as at 31 August 2020 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 and the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## **Report of the Independent Auditors to the Members of Tigers Sport and Education Trust**

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### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the group's and 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.

### **Our responsibilities for the audit of the financial statements**

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

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Tigers Sport and Education Trust**

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**Use of our report**

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



Richard D Lacey (Senior Statutory Auditor)  
for and on behalf of Harris Lacey and Swain  
Chartered Accountants and Statutory Auditors  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

Date: 17 Aug 2021

**Tigers Sport and Education Trust**

**Statement of Consolidated Financial Activities  
for the Year Ended 31 August 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,091	3,439	6,530	8,501
<b>Charitable activities</b>					
Education	4	29,379	-	29,379	70,111
Youth		-	740,092	740,092	749,658
Adult		4,066	8,517	12,583	52,527
Juniors		705	245,089	245,794	301,501
Disability		-	-	-	101,917
Coach and development		53,018	23,778	76,796	101,596
Other Grants		115,055	-	115,055	35,936
Investment income	3	78	-	78	118
Other income		4,651	5,119	9,770	34,883
Income from commercial operations		<u>229,400</u>	<u>-</u>	<u>229,400</u>	<u>206,413</u>
<b>Total</b>		<b>439,443</b>	<b>1,026,034</b>	<b>1,465,477</b>	<b>1,663,161</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Education	5	22,242	-	22,242	60,788
Youth		-	551,310	551,310	704,008
Adult		3,867	19,864	23,731	54,174
Juniors		113	237,102	237,215	258,689
Disability		-	4,901	4,901	85,594
Coach and development		84,493	15,931	100,424	108,056
Other Grants		205,723	-	205,723	255,562
Expenditure on commercial operations		<u>208,996</u>	<u>-</u>	<u>208,996</u>	<u>199,830</u>
<b>Total</b>		<b>525,434</b>	<b>829,108</b>	<b>1,354,542</b>	<b>1,726,701</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(85,991)</b>	<b>196,926</b>	<b>110,935</b>	<b>(63,540)</b>
<b>Transfers between funds</b>	18	<u>100,119</u>	<u>(100,119)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>14,128</b>	<b>96,807</b>	<b>110,935</b>	<b>(63,540)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>81,867</u>	<u>25,164</u>	<u>107,031</u>	<u>170,571</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>95,995</u></u>	<u><u>121,971</u></u>	<u><u>217,966</u></u>	<u><u>107,031</u></u>

The notes form part of these financial statements

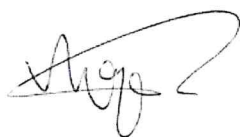
**Tigers Sport and Education Trust**

**Consolidated Balance Sheet  
31 August 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	12	49,524	61,289
Investments	13	-	-
		<u>49,524</u>	<u>61,289</u>
<b>CURRENT ASSETS</b>			
Debtors	14	59,207	99,815
Cash at bank and in hand		465,844	471,616
		<u>525,051</u>	<u>571,431</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(354,101)	(519,622)
		<u>170,950</u>	<u>51,809</u>
<b>NET CURRENT ASSETS</b>			
		<u>170,950</u>	<u>51,809</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		220,474	113,098
<b>CREDITORS</b>			
Amounts falling due after more than one year	16	(2,508)	(6,067)
		<u>217,966</u>	<u>107,031</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>217,966</u>	<u>107,031</u>
<b>FUNDS</b>			
Unrestricted funds	18	95,995	81,867
Restricted funds		121,971	25,164
		<u>217,966</u>	<u>107,031</u>
<b>TOTAL FUNDS</b>			
		<u>217,966</u>	<u>107,031</u>

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> April 2021 and were signed on its behalf by:



.....  
Mr S M Royce - Trustee

The notes form part of these financial statements



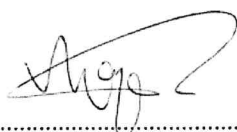
**Tigers Sport and Education Trust**

**Charity Balance Sheet  
31 August 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	15,490	-	15,490	21,759
Investments	13	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		15,590	-	15,590	21,859
<b>CURRENT ASSETS</b>					
Debtors	14	120,034	-	120,034	167,988
Cash at bank and in hand		<u>285,460</u>	<u>121,970</u>	<u>407,430</u>	<u>425,352</u>
		405,494	121,970	527,464	593,340
<b>CREDITORS</b>					
Amounts falling due within one year	15	(313,352)	-	(313,352)	(495,371)
<b>NET CURRENT ASSETS</b>					
		<u>92,142</u>	<u>121,970</u>	<u>214,112</u>	<u>97,969</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		107,732	121,970	229,702	119,828
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(2,508)	-	(2,508)	(6,067)
<b>NET ASSETS/(LIABILITIES)</b>					
		<u>105,224</u>	<u>121,970</u>	<u>227,194</u>	<u>113,761</u>
<b>FUNDS</b>					
Unrestricted funds	18			105,224	88,597
Restricted funds				<u>121,970</u>	<u>25,164</u>
<b>TOTAL FUNDS</b>					
				<u>227,194</u>	<u>113,761</u>

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small charitable companies

The financial statements were approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> April 2021 and were signed on its behalf by:



.....  
Mr S M Royce - Trustee

The notes form part of these financial statements

**Tigers Sport and Education Trust**

**Consolidated Cash Flow Statement  
for the Year Ended 31 August 2020**

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	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	5,313	260,050
Interest element of hire purchase payments paid		<u>-</u>	<u>(572)</u>
Net cash (used in)/provided by operating activities		<u>5,313</u>	<u>259,478</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(7,604)	(18,377)
Interest received		<u>78</u>	<u>118</u>
Net cash used in investing activities		<u>(7,526)</u>	<u>(18,259)</u>
<b>Cash flows from financing activities</b>			
Capital repayments in year		<u>(3,559)</u>	<u>(3,496)</u>
Net cash used in financing activities		<u>(3,559)</u>	<u>(3,496)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>471,616</u>	<u>233,893</u>
Cash and cash equivalents at the end of the reporting period		<u>465,844</u>	<u>471,616</u>

The notes form part of these financial statements



**Tigers Sport and Education Trust**

**Notes to the Consolidated Cash Flow Statement  
for the Year Ended 31 August 2020**

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**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020	2019
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	110,935	(63,540)
<b>Adjustments for:</b>		
Depreciation charges	19,369	26,201
Interest received	(78)	(118)
Interest element of hire purchase and finance lease rental payments	-	572
Decrease/(increase) in debtors	40,608	(11,239)
(Decrease)/increase in creditors	<u>(165,521)</u>	<u>308,174</u>
<b>Net cash (used in)/provided by operations</b>	<u>5,313</u>	<u>260,050</u>

The notes form part of these financial statements

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## Tigers Sport and Education Trust

### Notes to the Consolidated Financial Statements for the Year Ended 31 August 2020

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated. The charitable company adopted FRS 102 in the current year and an explanation of how transition to FRS 102 has affected the reported financial position and performance is given in the notes.

The financial statements are prepared in sterling.

##### **Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiary on a line by line basis. A separate Statement of Financial Activities for the charity has not been presented as permitted by the exemption afforded by section 208 of the Companies Act 2006.

##### **Going concern**

The trustees assess whether the use of the going concern concept is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The COVID-19 pandemic has brought about uncertain times and the trustees are mindful of the impact on the future prospects for the charitable company and the group. Delivery within the sports development and education sector has been severely curtailed as a result of the safety measures and emergency legislation announced by the United Kingdom Government.

Clearly this will have an impact on the future viability of the charitable company and the group. We have therefore updated our existing forecasts to allow for the impact of a reduction in activity, whilst also having access to support currently being offered by the United Kingdom Government. This includes Government's plan to lift measures during 2021. We believe that our assumptions are realistic based on evidence currently available, and that the company will consequently have enough headroom within its liquid capital to continue for the foreseeable future. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and consequently they continue to adopt the going concern basis in preparing the annual financial statements.

##### **Income**

Income received for services provided is accounted for on an accruals basis as is bank interest.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

## Tigers Sport and Education Trust

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31 August 2020

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#### 1. ACCOUNTING POLICIES - continued

##### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable activities expenditure comprises those costs incurred in the delivery of the company's activities. It includes both costs that can be attached directly to such activities and those costs of an indirect nature necessary to support them. Indirect support costs are apportioned on a consistent basis.

##### **Allocation and apportionment of costs**

Support costs have been allocated between management and staff, finance, human resources, property rent and repairs, other office costs and governance costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Support costs have been apportioned based on individual grants awarded compared to overall grants awarded. The allocation of support costs is analysed in the notes to the financial statements.

##### **Tangible fixed assets**

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

Long leasehold	-	Straight line over 15 years
Plant and machinery	-	2% - 50% straight line
Motor vehicles	-	25% on cost

Expenditure of a capital nature is capitalised when the expended amount per item is over £200.

##### **Taxation**

The company is a U.K. registered charity and is considered to pass the tests set out in Paragraph 1, Schedule 6 Finance Act 2010. Accordingly the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3, Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income and gains are applied exclusively to charitable purposes charity.

##### **Fund accounting**

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

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

##### **Pension costs and other post-retirement benefits**

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

##### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities.

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Gifts	4	9
Donations	<u>6,526</u>	<u>8,492</u>
	<u>6,530</u>	<u>8,501</u>

In 2020, £3,090 of the total donation's income was attributable to unrestricted income funds (2019: £8,492) with the remaining balance of £3,436 (2019: £nil) adding to restricted funds.

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>78</u>	<u>118</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Education £	Youth £	Adult £	Juniors £
Charitable activities	22,396	19,243	10,909	85,885
Furlough grant	6,983	53,037	1,674	19,909
Grants	<u>-</u>	<u>667,812</u>	<u>-</u>	<u>140,000</u>
	<u>29,379</u>	<u>740,092</u>	<u>12,583</u>	<u>245,794</u>

	Coach and development £	Other Grants £	2020 Total activities £	2019 Total activities £
Charitable activities	31,726	1,274	171,433	273,356
Furlough grant	25,649	4,338	111,590	-
Grants	<u>19,421</u>	<u>109,443</u>	<u>936,676</u>	<u>1,139,890</u>
	<u>76,796</u>	<u>115,055</u>	<u>1,219,699</u>	<u>1,413,246</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Premier League Enterprise	-	45,000
Premier League Kicks	200,000	120,000
UEFA Foundation for Children	-	9,401
Premier League Primary Stars / School Sport	<u>140,000</u>	<u>160,000</u>
Carried forward	340,000	334,401

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2020	2019
	£	£
Brought forward	340,000	334,401
Premier League Women and Girls Project	-	25,844
Premier League Works	-	37,500
Premier League Health	-	34
BT Disability / Able & Active	-	100,293
Continuous Improvement Fund	-	29,720
Volunteer Co-Ordinator	19,421	1,766
Premier League Senior Schools Hub	86,900	103,567
NCS	244,379	464,765
Other Grants	65,826	42,000
Premier League Inspires	70,150	-
Premier League Kicks Targeted	45,000	-
Premier League Core Funding	65,000	-
	<u>936,676</u>	<u>1,139,890</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Education	22,112	130	22,242
Youth	451,614	99,696	551,310
Adult	23,731	-	23,731
Juniors	226,813	10,402	237,215
Disability	5,409	(508)	4,901
Coach and development	98,638	1,786	100,424
Other Grants	151,783	53,940	205,723
	<u>980,100</u>	<u>165,446</u>	<u>1,145,546</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**6. SUPPORT COSTS**

	Management £	Finance £	Information technology £	
Education	-	-	-	
Youth	10,918	35	7,010	
Juniors	-	-	-	
Disability	-	-	-	
Coach and development	-	512	-	
Other Grants	-	409	2,808	
	<u>10,918</u>	<u>956</u>	<u>2,808</u>	
	Property, Rent & Repairs £	Other Office Costs £	Governance Costs £	Totals £
Education	-	130	-	130
Youth	11,078	51,947	18,708	99,696
Juniors	-	10,402	-	10,402
Disability	-	(508)	-	(508)
Coach and development	-	1,274	-	1,786
Other Grants	3,269	22,030	25,424	53,940
	<u>14,347</u>	<u>85,275</u>	<u>44,132</u>	<u>165,446</u>

The total support costs included in coaching and development, are apportioned based on individual project income values compared to the total project income value and has been split between restricted funds and unrestricted funds.

**7. NET INCOME/(EXPENDITURE)**

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

	2020 £	2019 £
Depreciation - owned assets	<u>13,240</u>	<u>26,203</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**8. AUDITORS' REMUNERATION**

	2020	2019
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>11,634</u>	<u>10,050</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**10. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	921,806	1,050,833
Social security costs	58,988	72,356
Other pension costs	<u>14,334</u>	<u>12,364</u>
	<u>995,128</u>	<u>1,027,770</u>

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

	2020	2019
Line Management	7	2
Delivery Staff	<u>65</u>	<u>72</u>
	<u>72</u>	<u>74</u>

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

	2020	2019
£70,001 - £80,000	<u>1</u>	<u>1</u>

Total redundancy payments during the year ended 31st August 2020 amounted to £20,872 (2019: £51,690).

The trustees consider the board of trustees, the community manager and Chief Executive Officer as comprising the key management personnel of the charity in charge of directing, controlling and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the period. The total remuneration and other benefits (including employer contributions) paid on behalf of key management personnel for their services to the charity was £74,544 (2019: £89,916).

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,492	9	8,501
<b>Charitable activities</b>			
Education	25,110	45,001	70,111
Youth	-	749,658	749,658
Adult	14,066	38,461	52,527
Juniors	5,148	296,353	301,501
Disability	-	101,917	101,917
Coach and development	70,111	31,485	101,596
Other Grants	35,936	-	35,936
Investment income	118	-	118
Other income	7,176	27,707	34,883
<b>Total</b>	166,157	1,290,591	1,456,748
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Education	24,261	36,527	60,788
Youth	-	704,008	704,008
Adult	19,408	34,766	54,174
Juniors	1,049	257,640	258,689
Disability	-	85,594	85,594
Coach and development	80,389	27,667	108,056
Other Grants	255,562	-	255,562
<b>Total</b>	380,669	1,146,202	1,526,871
<b>NET INCOME/(EXPENDITURE)</b>	(214,512)	144,389	(70,123)
<b>Transfers between funds</b>	281,111	(281,111)	-
<b>Net movement in funds</b>	66,599	(136,722)	(70,123)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	21,996	161,888	183,884
<b>TOTAL FUNDS CARRIED FORWARD</b>	88,595	25,166	113,761



**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**12. TANGIBLE FIXED ASSETS**

<b>GROUP</b>	Long leasehold improvements £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 September 2019	38,676	163,938	202,614
Charge for year	<u>-</u>	<u>7,604</u>	<u>7,604</u>
At 31 August 2020	<u>38,676</u>	<u>171,542</u>	<u>210,218</u>
<b>DEPRECIATION</b>			
At 1 September 2019	7,766	133,559	141,325
Charge for year	<u>2,594</u>	<u>16,775</u>	<u>19,369</u>
At 31 August 2020	<u>10,360</u>	<u>150,334</u>	<u>160,694</u>
<b>NET BOOK VALUE</b>			
At 31 August 2020	<u>28,316</u>	<u>21,208</u>	<u>49,524</u>
At 31 August 2019	<u>30,910</u>	<u>30,379</u>	<u>61,289</u>
 <b>CHARITY</b>			Plant and machinery £
<b>COST</b>			
At 1 September 2019			151,134
Charge for year			<u>6,129</u>
At 31 August 2020			<u>157,263</u>
<b>DEPRECIATION</b>			
At 1 September 2019			129,375
Charge for year			<u>12,398</u>
At 31 August 2020			<u>141,773</u>
<b>NET BOOK VALUE</b>			
At 31 August 2020			<u>15,490</u>
At 31 August 2019			<u>21,759</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**13. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 September 2019 and 31 August 2020	<u>100</u>
<b>NET BOOK VALUE</b>	
At 31 August 2020	<u>100</u>
At 31 August 2019	<u>100</u>

There were no investment assets outside the UK. -

The company's investments at the balance sheet date in the share capital of companies comprise the following:

**The Tigers Trust Arena Limited**

Registered office: The Tigers Trust Arena, Walton Street, Hull, England, HU3 6GA

Nature of business: Hiring of facilities.

	<b>% Holding</b>		2020 £	2019 £
Class of share:				
Ordinary	<b>100</b>			
Aggregate capital and reserves			(9,128)	(6,630)
Profit/(Loss) for the year			<u>(2,498)</u>	<u>6,583</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>Group</b>		<b>Charity</b>	
	2020 £	2019 £	2020 £	2019 £
Trade debtors	28,318	36,462	28,748	29,250
Other debtors	-	564	-	459
VAT	1,013	-	-	-
Amounts owed by group undertakings	-	-	66,157	75,493
Prepayments and accrued income	<u>29,876</u>	<u>62,789</u>	<u>25,129</u>	<u>62,789</u>
	<u>59,207</u>	<u>99,815</u>	<u>120,034</u>	<u>167,991</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>Group</b>		<b>Charity</b>	
	2020	2019	2020	2019
	£	£	£	£
Hire purchase contracts (see note 17)	3,559	3,463	3,559	3,463
Trade creditors	21,811	145,631	22,163	144,177
Social security and other taxes	-	35,658	-	30,846
Other creditors	9,870	21,640	9,870	3,655
Accruals and deferred income	<u>318,861</u>	<u>313,230</u>	<u>277,760</u>	<u>313,230</u>
	<u><u>354,101</u></u>	<u><u>519,622</u></u>	<u><u>313,352</u></u>	<u><u>495,371</u></u>

Deferred income totalling £261,820 (2019: £294,114) relates to projects continuing or commencing after the year ended 31st August 2020.

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

	<b>Group</b>		<b>Charity</b>	
	2020	2019	2020	2019
	£	£	£	£
Hire purchase contracts (see note 17)	<u>2,508</u>	<u>6,067</u>	<u>2,508</u>	<u>6,067</u>

**17. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	2020	2019
	£	£
Net obligations repayable:		
Within one year	3,559	3,463
Between one and five years	<u>2,508</u>	<u>6,067</u>
	<u><u>6,067</u></u>	<u><u>9,530</u></u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**18. MOVEMENT IN FUNDS**

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
<b>Unrestricted funds</b>				
General fund	88,597	(83,492)	100,119	105,224
<b>Restricted funds</b>				
Premier League Kicks	-	46,804	(22,861)	23,943
Primary Stars	-	9,988	(9,988)	-
Volunteer Co-Ordinator	-	7,846	(1,942)	5,904
Premier League Senior Schools HUB	25,164	54,992	(10,544)	69,612
NCS	-	41,154	(41,154)	-
Premier League Inspires	-	7,736	(7,015)	721
Prince's Trust	-	2,115	(2,115)	-
Premier League Kicks Targeted	-	26,290	(4,500)	21,790
	<u>25,164</u>	<u>196,925</u>	<u>(100,119)</u>	<u>121,970</u>
<b>TOTAL FUNDS</b>	<u>113,761</u>	<u>113,433</u>	<u>-</u>	<u>227,194</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,945	(316,437)	(83,492)
<b>Restricted funds</b>			
Premier League Kicks	252,904	(206,100)	46,804
Primary Stars	247,090	(237,102)	9,988
Volunteer Co-Ordinator	23,777	(15,931)	7,846
Premier League Senior Schools HUB	125,113	(70,121)	54,992
NCS	255,157	(214,003)	41,154
Premier League Inspires	70,151	(62,415)	7,736
Prince's Trust	6,843	(4,728)	2,115
Premier League Kicks Targeted	44,999	(18,709)	26,290
	<u>1,026,034</u>	<u>(829,109)</u>	<u>196,925</u>
<b>TOTAL FUNDS</b>	<u>1,258,979</u>	<u>(1,145,546)</u>	<u>113,433</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
<b>Unrestricted funds</b>				
General fund	21,996	(214,510)	281,111	88,597
<b>Restricted funds</b>				
Premier League Enterprise	874	8,871	(9,745)	-
Premier League Kicks	-	11,728	(11,728)	-
UEFA Foundation for Children	-	(13,081)	13,081	-
Futsal	-	(84)	84	-
Primary Stars	12,371	41,472	(53,843)	-
Premier League FA Women	-	6,563	(6,563)	-
Premier League Works	-	10,535	(10,535)	-
Premier League Health	-	(6,756)	6,756	-
Able & Active / BT Disability	24,038	16,080	(40,118)	-
Continuous Improvement	21,931	2,054	(23,985)	-
Volunteer Co-Ordinator	-	1,765	(1,765)	-
Premier League Senior Schools HUB	-	25,164	-	25,164
Hull Military Covenant Forum Fund	-	(395)	395	-
NCS	<u>102,674</u>	<u>40,471</u>	<u>(143,145)</u>	<u>-</u>
	<u>161,888</u>	<u>144,387</u>	<u>(281,111)</u>	<u>25,164</u>
<b>TOTAL FUNDS</b>	<u>183,884</u>	<u>(70,123)</u>	<u>-</u>	<u>113,761</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**18. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	166,157	(380,667)	(214,510)
<b>Restricted funds</b>			
Premier League Enterprise	45,002	(36,131)	8,871
Premier League Kicks	120,343	(108,615)	11,728
UEFA Foundation for Children	9,402	(22,483)	(13,081)
Futsal	1	(85)	(84)
Primary Stars	299,112	(257,640)	41,472
Premier League FA Women	26,397	(19,834)	6,563
Premier League Works	37,501	(26,966)	10,535
Premier League Health	961	(7,717)	(6,756)
Able & Active / BT Disability	101,674	(85,594)	16,080
Continuous Improvement	29,721	(27,667)	2,054
Volunteer Co-Ordinator	1,765	-	1,765
Premier League Senior Schools HUB	122,233	(97,069)	25,164
Hull Military Covenant Forum Fund	-	(395)	(395)
NCS	496,479	(456,008)	40,471
	<u>1,290,591</u>	<u>(1,146,204)</u>	<u>144,387</u>
<b>TOTAL FUNDS</b>	<u>1,456,748</u>	<u>(1,526,871)</u>	<u>(70,123)</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
<b>Unrestricted funds</b>				
General fund	21,996	(298,002)	381,230	105,224
<b>Restricted funds</b>				
Premier League Enterprise	874	8,871	(9,745)	-
Premier League Kicks	-	58,532	(34,589)	23,943
UEFA Foundation for Children	-	(13,081)	13,081	-
Futsal	-	(84)	84	-
Primary Stars	12,371	51,460	(63,831)	-
Premier League FA Women	-	6,563	(6,563)	-
Premier League Works	-	10,535	(10,535)	-
Premier League Health	-	(6,756)	6,756	-
Able & Active / BT Disability	24,038	16,080	(40,118)	-
Continuous Improvement	21,931	2,054	(23,985)	-
Volunteer Co-Ordinator	-	9,611	(3,707)	5,904
Premier League Senior Schools HUB	-	80,156	(10,544)	69,612
Hull Military Covenant Forum Fund	-	(395)	395	-
NCS	102,674	81,625	(184,299)	-
Premier League Inspires	-	7,736	(7,015)	721
Prince's Trust	-	2,115	(2,115)	-
Premier League Kicks Targeted	-	26,290	(4,500)	21,790
	<u>161,888</u>	<u>341,312</u>	<u>(381,230)</u>	<u>121,970</u>
<b>TOTAL FUNDS</b>	<u>183,884</u>	<u>43,310</u>	<u>-</u>	<u>227,194</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	399,102	(697,104)	(298,002)
<b>Restricted funds</b>			
Premier League Enterprise	45,002	(36,131)	8,871
Premier League Kicks	373,247	(314,715)	58,532
UEFA Foundation for Children	9,402	(22,483)	(13,081)
Futsal	1	(85)	(84)
Primary Stars	546,202	(494,742)	51,460
Premier League FA Women	26,397	(19,834)	6,563
Premier League Works	37,501	(26,966)	10,535
Premier League Health	961	(7,717)	(6,756)
Able & Active / BT Disability	101,674	(85,594)	16,080
Continuous Improvement	29,721	(27,667)	2,054
Volunteer Co-Ordinator	25,542	(15,931)	9,611
Premier League Senior Schools HUB	247,346	(167,190)	80,156
Hull Military Covenant Forum Fund	-	(395)	(395)
NCS	751,636	(670,011)	81,625
Premier League Inspires	70,151	(62,415)	7,736
Prince's Trust	6,843	(4,728)	2,115
Premier League Kicks Targeted	44,999	(18,709)	26,290
	<u>2,316,625</u>	<u>(1,975,313)</u>	<u>341,312</u>
<b>TOTAL FUNDS</b>	<u><u>2,715,727</u></u>	<u><u>(2,672,417)</u></u>	<u><u>43,310</u></u>

**Transfers between funds**

The transfers between funds relate to excess income on specific projects which have been delivered, together with an allocation to specific projects which require additional funding.



**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

**19. EMPLOYEE BENEFIT OBLIGATIONS**

During the period the charitable company paid £12,677 (2019: £14,858) into defined contribution schemes. The expense and liability are allocated between unrestricted and restricted funds based on employee's time between projects. There was £3,110 outstanding at the period end (2019: £3,655).

**20. CONTINGENT LIABILITIES**

The company is limited by members' guarantees and therefore has no share capital.

In the case of a winding-up, members have undertaken to contribute to the charity's assets to a maximum of £10 per member. The total number of members as at 31st August 2020 was four.

**21. RELATED PARTY DISCLOSURES**

Owing to the nature of the Charity's operations and the composition of the board of trustees being drawn from local public and private sector organisations, it is inevitable that transactions will take place with organisations in which a member of the board of trustees may have an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the Charity's normal procurement procedures.

During the year ended 31st August 2020, there were no further related party transactions other than key management remuneration, services provided by Pace Communications Limited and transactions with the subsidiary company, The Tigers Trust Arena Limited.

Key management remuneration is disclosed in note 9.

Mrs A J Foy (Trustee) is a director and shareholder of Pace Communications Limited, a company which provided marketing services to the Trust during the year for £648 (2019: £4,897).

The charity owns the whole of the issued ordinary share capital of The Tigers Trust Arena Limited, a company registered in England. All activities have been consolidated on a line by line basis in the Statement of Financial Activities. A summary of the results of the subsidiary is shown below:

	Total 2020	Total 2019
	£	£
Turnover	89,679	156,413
Cost of sales	<u>(4,198)</u>	<u>(9,930)</u>
Gross profit	85,481	146,483
Administrative expenses	(230,050)	(189,900)
Other operating income	<u>139,721</u>	<u>50,000</u>
Net profit	<u>(4,848)</u>	<u>6,583</u>
The aggregate of the assets, liabilities and funds was:		
Assets	103,195	93,112
Liabilities	<u>(114,673)</u>	<u>(99,742)</u>
Aggregate called up share capital and reserves	<u>(11,478)</u>	<u>(6,630)</u>

**Tigers Sport and Education Trust**

**Notes to the Consolidated Financial Statements - continued  
for the Year Ended 31 August 2020**

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**22. NET INCOMING RESOURCES OF PARENT CHARITABLE COMPANY**

As permitted by Section 408 of the Companies Act 2006, the statement of Financial Activities of the parent charitable company is not presented as part of these financial statements. The parent charitable company's net incoming resources for the year to 31st August 2020 was £113,433, (2019: £70,123 outgoing resources).

This page does not form part of the statutory financial statements

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