

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 2021
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

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for the Year Ended 31 August 2021**

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Tigers Sport and Education Trust

Report of the Trustees for the Year Ended 31 August 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the period 1st September 2020 to 31st August 2021. 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 2015).

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.

STRATEGIC REPORT

Achievement and performance

Charitable activities

For over 30 years, the Tigers Sport and Education Trust has been a recognised provider of Sport and Education across Hull and East Riding of Yorkshire. 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 across a range of settings
- Adults
- Vulnerable adults
- Holiday Activity
- 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 2021

- Physical and social activity for our international communities
- Women and girls football
- Tackling loneliness and isolation
- Hull and East Riding of Yorkshire - continued Covid-19 response delivery and operations
- Vulnerable Exploited Missing and Trafficked Young People (VEMT)
- Health & well-being walks and activities
- Football Centres (weekends and holidays)
- NCS
- Senior Tigers
- Employment and Training Activity

The Tigers Sport and Education Trust reached the milestone of 30 years amidst the 2020 pandemic and season, we continued to support those across our Hull and East Yorkshire communities. Starting as Football in the Community Project in the early 90's the Trust has developed and grown to extend its offer beyond the 90 minutes on the football pitch through the power of the Hull City Tigers badge. The Trust (now a charity) is based at the Tigers Trust Arena on West Park, Hull supporting c30,000 people a year which has continued throughout the pandemic. Always priding ourselves on being creative and innovative in order to continue to adapt to the ever changing operating landscape. We are essentially a small charity with a big heart.

Governed by a board of Trustees, our team of 39 passionate people achieve and deliver amazing outcomes across our key areas of delivery in line with our strategy and key objectives:

- Working to 'inspire' and raise the aspirations of our local communities through an inclusive and quality offer of sport and education activities and provision
- Improving the health and well-being of our local communities through activities which promote safe, healthy and happy lifestyles
- Creating the opportunity to raise educational attainment and promote a value of lifelong learning, whilst increasing access to the 'world of work' through the creation of pathways promotion of opportunities through the interact with employers and entrepreneurs.
- Connecting and Collaborating with Key Stakeholders to maximise our impact and resources by delivering together for the benefit of the local communities.

The key priorities for the organisation have been to continue operations and deliver services to those in need across our communities throughout the extended pandemic and restrictions. The CEO remains committed to lead the desired change required to enable this to happen 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, Premier League (PLCF), NHS and our local authorities. The Trust has positioned itself as a key provider of services and activities to support improved health and well-being in order to create active, healthy and happy communities who are engaged in learning, training and employment; aligned with the Trust's Vision, Mission and strategic objectives.

Continuous improvement has been achieved across operational, management and governance structures; with positive progression made by the Trust in relation to the Capability Code of Practice Framework.

The challenges relating to the Arena have been further realised during this period which also included a period of partial closure due to the pandemic. However, the financial support and donations provided by the Vice Chair of Hull City Tigers during this period has ensured the Arena continues to provide a hub for services and activities and a home for the Charity.

The pandemic continued to delay and disrupt the wider Academy plans and therefore impacting on development plans for the Arena. This challenge has been recognised and compensated by Hull City Tigers and continues to be managed by the Trustees, CEO and Club.

Tigers Sport and Education Trust

Report of the Trustees
for the Year Ended 31 August 2021



OUR VISION

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

OUR 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.

OUR 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.



YOUR CLUB. YOUR COMMUNITY. YOUR OPPORTUNITY.

Tigers Sport and Education Trust

**Report of the Trustees
for the Year Ended 31 August 2021**

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

Tigers Sport and Education Trust

Report of the Trustees for the Year Ended 31 August 2021

Making a Difference (#)

Case Study 1 Rob Witham - August 2021

After first engaging with the Trust over seven years ago as a participant, Rob now works as an apprentice after a successful application in August.

The weekly 'Tigers Together' sessions aim to improve the mental health and wellbeing of those in the local community, and for Rob, they provided a safe place to play football following the sad passing of his child.

He admits that when he first joined the sessions, he had "no confidence" and that he was "really badly depressed".

"I came down here, started chatting to everyone and it was a place where I started to feel safe", he continued.

Rob's apprenticeship now sees him work in primary schools across the region through the Premier League Primary Stars which seeks to inspire children to learn, be active and develop important life skills.

His journey and progression with the Trust shows the importance of football activities for those looking to fight their mental health.

He is also a massive Hull City fan and was left speechless in November when surprised with his 'Community Champion' award by Hull City midfielders George Honeyman and Matt Smith.

Speaking on the importance of these sessions for the community, Honeyman said: "Sessions like this are incredibly important to the community. There's a great togetherness and everyone here is smiling. For the Trust to put on something like this every Monday, it almost gives people a home after a home. This is amazing work that everyone at the Tigers Trust is doing."

Case Study 2

Dylan Harrison successful in employment following completion of Tigers Trust programme

The Training Ground programme presented an opportunity for Dylan, 23, to gain accredited skills and qualifications, as well as providing him with a regular routine.

Having previously been out of work for two-years before the course, Dylan was known to Trust staff having clocked up nearly 1,000 hours at our Premier League Kicks sessions.

August of this year saw him complete the Training Ground programme, and we are delighted that he has since found work as a Production Operative in a factory.

Dylan said that the course completed with the Trust helped increase his "confidence and it motivated me to want to join work".

"I think coming to the Tigers Trust Arena regularly put me in a really good position to work five days a week in my current role," he continued.

We hope that those currently out of employment can take inspiration from Dylan's journey by signing up to our new Tigers Pathways programme.

Launching in January 2022, Tigers Pathways is a free six-week programme aimed at improving your skills and preparing you for employment, education or training.

A bespoke programme tailored to suit the journey you are currently on and helping you choose the right pathway for your future.

- You are eligible for this programme if you are:
- Aged 18+
- Aren't currently in education, employment or training.

Case Study 3 - Flynn Clark

Flynn Clark first attended the Tigers Trust in 2016 under the disability banner due to him being profoundly deaf.

Flynn was initially a shy character during the initial sessions that he attended with his brother Aaron.

His confidence soon grew, however, with support from Premier League Kicks Disability Lead Officer Millie Sharp.

Millie was soon able to identify that Flynn was excelling in the disability sessions and wanted him to gain the best possible experience from the Trust.

From this, he was signposted towards the Premier League Kicks programme.

Tigers Sport and Education Trust

**Report of the Trustees
for the Year Ended 31 August 2021**

The Premier League Kicks project has been running in the most high-need areas of Hull since September 2010, engaging with over 2,000 participants each year.

Flynn has now built-up brilliant relationships and has great rapport with staff and regularly attends the city-wide sessions.

Kayleigh Jackson, Social Inclusion Manager, has worked closely with Flynn and says he has "come on leaps and bounds" since his first involvement with the Trust.

"Flynn and I have a great relationship and I hugely respect his positive attitude and determination despite the challenges he faces with communication," she said.

"He really is a great role model for younger participants to look up to. He encourages other participants and he's a little gem to be around."

His reliability has now been replicated in his duties as a Matchball Assistant for Hull City during home matches, a role in which he has hugely impressed.

We are also now proud to have him volunteering on sessions, helping communicate with other participants through sign language.

TIGERS TRUST: IMPACT REPORT

OUR IMPACT IN NUMBERS

2020/21

28,516

PEOPLE TOOK
PART IN **TIGERS
TRUST** ACTIVITIES
OR PROGRAMMES

14,490

CHILDREN AND YOUNG
PEOPLE SUPPORTED IN
OUR **PRIMARY SCHOOL**
PROGRAMMES

581,850

CHILDREN AND
YOUNG PEOPLE
ATTENDED OUR
FOOTBALL
CENTRES AND
SATURDAY
MORNING SESSIONS

357

15-17 YEAR OLDS
COMPLETED OUR
NCS PROGRAMME

1,360 CALLS MADE TO
THOSE EXPERIENCING
LONELINESS



1,500

YOUNG PEOPLE
ENGAGED WITH
PL KICKS

291

CONTACT HOURS WITH
PARTICIPANTS ON OUR **PL**
KICKS TARGETED PROGRAMME



ENGAGED WITH

175

CHILDREN AND YOUNG
PEOPLE WHO HAVE A
REGISTERED DISABILITY

934 **INDIVIDUAL**
ATTENDANCES
AT OUR TIGERS
TOGETHER
SESSIONS

For those fighting
poor mental health



Tigers Sport and Education Trust

Report of the Trustees
for the Year Ended 31 August 2021

Your Club. Your Community. Your Opportunity.

TIGERS TRUST

The data below calculated by Loop demonstrates the social value Tigers Trust has generated during the 2020/21 financial year (September to August).

TOTAL SOCIAL VALUE

£20,887,889

TOTAL SOCIAL IMPACT

£13,882,918

TOTAL ECONOMIC IMPACT

£5,469,200

TOTAL FISCAL IMPACT

£1,532,071

TOTAL ENVIRONMENTAL IMPACT

£3,700

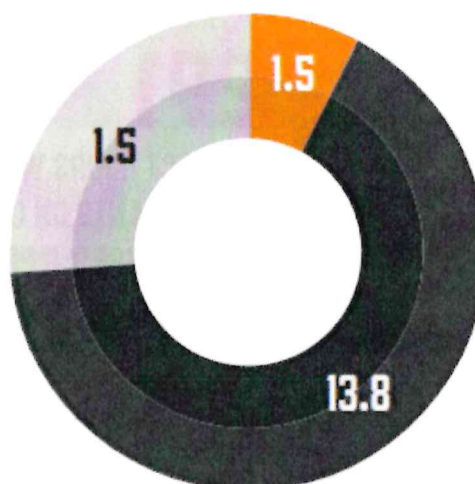
KEY:

ECONOMIC IMPACT: Benefits to HMRC associated with tax, National Insurance and earnings due to reduced worklessness and sickness days.

ENVIRONMENTAL IMPACT: Impact associated with reducing, recycling and diverting waste, reducing CO2 emissions, as well as ecological protection.

FISCAL IMPACT: Savings to UK Government and taxpayers associated with reduced cost for welfare benefits, health services, education, emergency services, housing, and social care.

SOCIAL IMPACT: Impact associated with employment and skills development, qualifications, education support, school and community engagement, and improvements to physical and mental health.



● Total Fiscal Impact
● Total Economic Impact
● Total Social Impact

Tigers Sport and Education Trust

Report of the Trustees for the Year Ended 31 August 2021

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 £1,021,364 (2020 £1,026,034), which is detailed in notes 2, 3 and 4 to the accounts. The costs of activities for generating funds were £845,460 (2020 £829,108). The restricted grants and their associated expenses are shown as restricted funds in the statement of financial activities.

The group generated unrestricted income of £431,690 (2020 £439,443), which is detailed in notes 2, 3 and 4 to the accounts. The costs of activities for generating funds were £462,402 (2020 £525,434).

The net movement in funds for the period amounted to a surplus of £145,192 (2020 £110,935).

The group held fund balances at 31st August 2021 of £125,648 (2020 £121,971) of surplus restricted funds and £237,510 (2020 £95,995) 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 throughout.

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 2021 the group had a surplus in unrestricted funds of £237,510 (2020 £95,995) of which £31,462 (2020: £49,524) is tied up in tangible fixed assets. The group also has a surplus in restricted funds of £125,648 (2020: £121,971). 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 building the educational activities, football centres and private bookings.

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.

Tigers Sport and Education Trust

Report of the Trustees for the Year Ended 31 August 2021

FINANCIAL REVIEW

Future plans

The CEO has continued to strengthen links to strategic partners and potential funders, during the period. In the context of continued restrictions due to Covid-19 the Trust has positioned itself to support increased activity levels across our communities, to improve health and well-being. The Trust has continued to develop 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. The CEO recognises that collaboration is central to the Trust's work and our future.

Plans to secure Football Foundation grants to improve the Arena facilities and make them more commercially viable have continued to be disrupted by the pandemic, however, the partnership with Hull City Tigers, East Riding County FA and Hull City Council have strengthened and the Trust still 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.

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.

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.

Tigers Sport and Education Trust

Report of the Trustees for the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 Head of Continuous Improvements
Mrs A J Foy Managing Director
Mrs D Hayden Solicitor
Mr S T Logan Director
Mr C M O'Neill Director
Mr S M Royce Chairman Board of Trustees
Mrs V Stabler Director

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 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Bank plc
Silver Street
Hull
HU1 1HX

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.

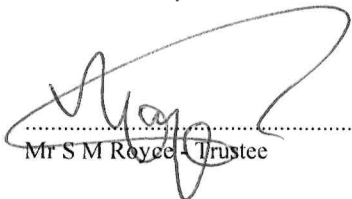
In so far as the trustees are aware:

- 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 28 April 2022 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

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 2021, 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 group's and charitable company's affairs as at 31 August 2021 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

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- the nature of the industry and sector, control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets
- results of our enquiries of management and their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the companies' documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

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

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

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

Use of our report

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



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: 28/4/22

Tigers Sport and Education Trust
Statement of Consolidated Financial Activities
for the Year Ended 31 August 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10	1,501	1,511	6,530
Charitable activities					
Education	4	-	20,874	20,874	29,379
Youth		(8,156)	631,645	623,489	740,092
Adult		861	61,158	62,019	12,583
Juniors		-	300,086	300,086	245,794
Coach and development		69,535	-	69,535	76,796
Other Grants		134,386	-	134,386	115,055
Investment income	3	12	-	12	78
Other income		25,306	6,100	31,406	9,770
Income from commercial operations		<u>209,736</u>	<u>-</u>	<u>209,736</u>	<u>229,400</u>
Total		431,690	1,021,364	1,453,054	1,465,477
EXPENDITURE ON					
Raising funds	5	1,288	160	1,448	-
Charitable activities					
Education	6	-	16,503	16,503	22,242
Youth		1,819	527,573	529,392	551,310
Adult		100	55,906	56,006	23,731
Juniors		-	245,318	245,318	237,215
Disability		-	-	-	4,901
Coach and development		72,319	-	72,319	100,424
Other Grants		219,078	-	219,078	205,723
Expenditure from commercial operations		<u>167,798</u>	<u>-</u>	<u>167,798</u>	<u>208,996</u>
Total		<u>462,402</u>	<u>845,460</u>	<u>1,307,862</u>	<u>1,354,542</u>
NET INCOME/(EXPENDITURE)		(30,712)	175,904	145,192	110,935
Transfers between funds	19	<u>172,227</u>	<u>(172,227)</u>	<u>-</u>	<u>-</u>
Net movement in funds		141,515	3,677	145,192	110,935
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>95,995</u>	<u>121,971</u>	<u>217,966</u>	<u>107,031</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>237,510</u></u>	<u><u>125,648</u></u>	<u><u>363,158</u></u>	<u><u>217,966</u></u>

The notes form part of these financial statements

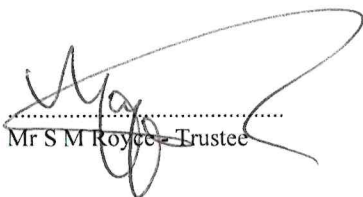
Tigers Sport and Education Trust

**Consolidated Balance Sheet
31 August 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	13	31,462	49,524
Investments	14	<u>-</u>	<u>-</u>
		31,462	49,524
CURRENT ASSETS			
Debtors	15	58,851	59,207
Cash at bank and in hand		<u>478,425</u>	<u>465,844</u>
		537,276	525,051
CREDITORS			
Amounts falling due within one year	16	<u>(205,580)</u>	<u>(354,101)</u>
NET CURRENT ASSETS		<u>331,696</u>	<u>170,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		363,158	220,474
CREDITORS			
Amounts falling due after more than one year	17	-	(2,508)
NET ASSETS/(LIABILITIES)		<u>363,158</u>	<u>217,966</u>
FUNDS			
Unrestricted funds	19	237,510	95,995
Restricted funds		<u>125,648</u>	<u>121,971</u>
TOTAL FUNDS		<u>363,158</u>	<u>217,966</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 28 April 2022 and were signed on its behalf by:


Mr S M Royce - Trustee

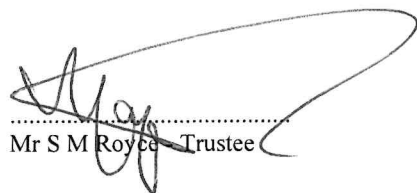
The notes form part of these financial statements

Tigers Sport and Education Trust

**Charity Balance Sheet
31 August 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	4,244	-	4,244	15,490
Investments	14	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		4,344	-	4,344	15,590
CURRENT ASSETS					
Debtors	15	157,528	-	157,528	120,034
Cash at bank and in hand		<u>218,279</u>	<u>125,649</u>	<u>343,928</u>	<u>407,430</u>
		375,807	125,649	501,456	527,464
CREDITORS					
Amounts falling due within one year	16	<u>(155,733)</u>	<u>-</u>	<u>(155,733)</u>	<u>(313,352)</u>
NET CURRENT ASSETS					
		<u>220,074</u>	<u>125,649</u>	<u>345,723</u>	<u>214,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		224,418	125,649	350,067	229,702
CREDITORS					
Amounts falling due after more than one year	17	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,508)</u>
NET ASSETS					
		<u>224,418</u>	<u>125,649</u>	<u>350,067</u>	<u>227,194</u>
FUNDS					
Unrestricted funds	19			224,418	105,224
Restricted funds				<u>125,649</u>	<u>121,970</u>
TOTAL FUNDS					
				<u>350,067</u>	<u>227,194</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2022 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 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	16,652	5,313
Interest element of hire purchase payments paid		<u>(339)</u>	<u>-</u>
Net cash used in operating activities		<u>16,313</u>	<u>5,313</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(7,604)
Interest received		<u>12</u>	<u>78</u>
Net cash provided by/(used in) investing activities		<u>12</u>	<u>(7,526)</u>
Cash flows from financing activities			
Capital repayments in year		<u>(3,744)</u>	<u>(3,559)</u>
Net cash used in financing activities		<u>(3,744)</u>	<u>(3,559)</u>
Change in cash and cash equivalents in the reporting period			
		12,581	(5,772)
Cash and cash equivalents at the beginning of the reporting period		<u>465,844</u>	<u>471,616</u>
Cash and cash equivalents at the end of the reporting period		<u>478,425</u>	<u>465,844</u>

The notes form part of these financial statements

Tigers Sport and Education Trust

**Notes to the Cash Flow Statement
for the Year Ended 31 August 2021**

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

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	145,192	110,935
Adjustments for:		
Depreciation charges	18,062	19,369
Interest received	(12)	(78)
Interest element of hire purchase and finance lease rental payments	339	-
(Increase)/decrease in debtors	356	40,608
Decrease in creditors	<u>(147,285)</u>	<u>(165,521)</u>
Net cash used in operations	<u>16,652</u>	<u>5,313</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20 £	Cash flow £	At 31.8.21 £
Net cash			
Cash at bank and in hand	<u>465,844</u>	<u>12,581</u>	<u>478,425</u>
	<u>465,844</u>	<u>12,581</u>	<u>478,425</u>
Debt			
Finance leases	<u>(6,067)</u>	<u>3,744</u>	<u>(2,323)</u>
	<u>(6,067)</u>	<u>3,744</u>	<u>(2,323)</u>
Total	<u>459,777</u>	<u>16,325</u>	<u>476,102</u>

The notes form part of these financial statements

Tigers Sport and Education Trust

Notes to the Financial Statements for the Year Ended 31 August 2021

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.

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.

With the advent of the COVID-19 pandemic we are in 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 recently 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. 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.

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.

Bank interest is included in the income and expenditure account on an accruals basis.

Tigers Sport and Education Trust

Notes to the Financial Statements - continued for the Year Ended 31 August 2021

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
Motor vehicles	-	25% on cost
Plant and machinery	-	2% - 50% straight line

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 Financial Statements - continued
for the Year Ended 31 August 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts	4	4
Donations	<u>1,507</u>	<u>6,526</u>
	<u>1,511</u>	<u>6,530</u>

In 2021, £10 of the total donation's income was attributable to unrestricted income funds (2020: £3,091) with the remaining balance of £1,501 (2020: £3,439) adding to restricted funds.

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>12</u>	<u>78</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Education	Youth	Adult	Juniors
	£	£	£	£
Charitable activities	-	(21,484)	14,861	133,794
Furlough grant	-	29,016	650	24,792
Grants	<u>20,874</u>	<u>615,957</u>	<u>46,508</u>	<u>141,500</u>
	<u>20,874</u>	<u>623,489</u>	<u>62,019</u>	<u>300,086</u>
			2021	2020
	Coach and	Other	Total	Total
	development	Grants	activities	activities
	£	£	£	£
Charitable activities	62,616	5,810	195,597	171,433
Furlough grant	5,919	24,052	84,429	111,590
Grants	<u>1,000</u>	<u>104,524</u>	<u>930,363</u>	<u>936,676</u>
	<u>69,535</u>	<u>134,386</u>	<u>1,210,389</u>	<u>1,219,699</u>

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

	2021	2020
	£	£
Premier League Kicks	227,404	200,000
Premier League Primary Stars / School Sport	141,500	140,000
Volunteer Co-Ordinator	-	19,421
Premier League Senior Schools Hub	<u>-</u>	<u>86,900</u>
Carried forward	368,904	446,321

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	368,904	446,321
NCS	254,601	244,379
Other Grants	27,629	65,826
Premier League Inspires	69,279	70,150
Premier League Kicks Targeted	23,209	45,000
Premier League Core Funding	65,000	65,000
Tigers Together	12,816	-
Loneliness Together	46,552	-
Holiday Action Fund	28,603	-
Kickstart Scheme	11,895	-
Training Ground	20,875	-
Tigers Trust Football Centre	<u>1,000</u>	<u>-</u>
	<u>930,363</u>	<u>936,676</u>

5. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Bad debts	<u>1,448</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Education	15,383	1,120	16,503
Youth	505,246	24,146	529,392
Adult	51,542	4,464	56,006
Juniors	232,921	12,397	245,318
Coach and development	70,853	1,466	72,319
Other Grants	<u>159,538</u>	<u>59,540</u>	<u>219,078</u>
	<u>1,035,483</u>	<u>103,133</u>	<u>1,138,616</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

7. SUPPORT COSTS

	Finance £	Repairs £	Property & Rent £
Education	-	-	-
Youth	64	-	117
Adult	-	-	-
Juniors	339	-	-
Coach and development	1,080	-	-
Other Grants	<u>221</u>	<u>(777)</u>	<u>1,713</u>
	<u>1,704</u>	<u>(777)</u>	<u>1,830</u>

	Other Office Costs £	Governance costs £	Totals £
Education	1,120	-	1,120
Youth	18,367	5,598	24,146
Adult	4,464	-	4,464
Juniors	11,197	861	12,397
Coach and development	386	-	1,466
Other Grants	<u>27,638</u>	<u>30,745</u>	<u>59,540</u>
	<u>63,172</u>	<u>37,204</u>	<u>103,133</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.

8. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	<u>18,062</u>	<u>19,369</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

9. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>9,720</u>	<u>11,634</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	811,621	820,934
Social security costs	48,786	52,750
Other pension costs	<u>15,212</u>	<u>12,676</u>
	<u>875,619</u>	<u>886,360</u>

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

	2021	2020
Line Management	7	7
Delivery Staff	<u>50</u>	<u>65</u>
	<u>57</u>	<u>72</u>

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

	2021	2020
£70,001 - £80,000	<u>1</u>	<u>1</u>

Total redundancy payments during the year ended 31st August 2021 amounted to £nil (2020: £20,872).

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 £73,755 (2020: £74,544).

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,091	3,439	6,530
Charitable activities			
Education	29,379	-	29,379
Youth	-	740,092	740,092
Adult	4,066	8,517	12,583
Juniors	705	245,089	245,794
Coach and development	53,018	23,778	76,796
Other Grants	115,055	-	115,055
Investment income	78	-	78
Other income	27,553	5,119	32,672
Total	232,945	1,026,034	1,258,979
EXPENDITURE ON			
Charitable activities			
Education	22,242	-	22,242
Youth	-	551,310	551,310
Adult	3,867	19,864	23,731
Juniors	113	237,102	237,215
Disability	-	4,901	4,901
Coach and development	84,493	15,931	100,424
Other Grants	205,723	-	205,723
Total	316,438	829,108	1,145,546
NET INCOME/(EXPENDITURE)	(83,493)	196,926	113,433
Transfers between funds	100,119	(100,119)	-
Net movement in funds	16,626	96,807	113,433
RECONCILIATION OF FUNDS			
Total funds brought forward	88,597	25,164	113,761
TOTAL FUNDS CARRIED FORWARD	<u>105,223</u>	<u>121,971</u>	<u>227,194</u>

Tigers Sport and Education Trust
Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

13. TANGIBLE FIXED ASSETS

GROUP	Long leasehold improvement £	Plant and machinery £	Totals £
COST			
At 1 September 2020 and 31 August 2021	<u>38,676</u>	<u>171,542</u>	<u>210,218</u>
DEPRECIATION			
At 1 September 2020	10,360	150,334	160,694
Charge for year	<u>2,594</u>	<u>15,468</u>	<u>18,062</u>
At 31 August 2021	<u>12,954</u>	<u>165,802</u>	<u>153,019</u>
NET BOOK VALUE			
At 31 August 2021	<u>25,722</u>	<u>5,740</u>	<u>31,462</u>
At 31 August 2020	<u>28,316</u>	<u>21,208</u>	<u>49,524</u>
CHARITY	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 September 2020 and 31 August 2021	<u>141,663</u>	<u>15,600</u>	<u>157,263</u>
DEPRECIATION			
At 1 September 2020	132,023	9,750	141,773
Charge for year	<u>7,346</u>	<u>3,900</u>	<u>11,246</u>
At 31 August 2021	<u>139,369</u>	<u>13,650</u>	<u>153,019</u>
NET BOOK VALUE			
At 31 August 2021	<u>2,294</u>	<u>1,950</u>	<u>4,244</u>
At 31 August 2020	<u>9,640</u>	<u>5,850</u>	<u>15,490</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 September 2020 and 31 August 2021	<u>100</u>
NET BOOK VALUE	
At 31 August 2021	<u>100</u>
At 31 August 2020	<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.

	% Holding		2021 £	2020 £
Class of share:	100			
Ordinary				
Aggregate capital and reserves			13,191	(9,128)
Profit/(Loss) for the year			<u>22,319</u>	<u>(2,498)</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	23,478	28,318	22,348	28,748
Other debtors	-	-	-	-
VAT	-	1,013	-	-
Amounts owed by group undertakings	-	-	101,115	66,157
Prepayments and accrued income	<u>35,373</u>	<u>29,876</u>	<u>34,065</u>	<u>25,129</u>
	<u>58,851</u>	<u>59,207</u>	<u>157,528</u>	<u>120,034</u>

Tigers Sport and Education Trust
Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Hire purchase contracts (see note 18)	2,323	3,559	2,323	3,559
Trade creditors	47,476	21,811	29,938	22,163
VAT	338	-	-	-
Other creditors	7,469	9,870	7,469	9,870
Accruals and deferred income	<u>147,974</u>	<u>318,861</u>	<u>116,003</u>	<u>277,760</u>
	<u>205,580</u>	<u>354,101</u>	<u>155,733</u>	<u>313,352</u>

Deferred income totalling £77,397 (2020: £261,820) relates to projects continuing or commencing after the year ended 31st August 2021.

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

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Hire purchase contracts (see note 18)	<u>-</u>	<u>2,508</u>	<u>-</u>	<u>2,508</u>

18. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2021	2020
	£	£
Net obligations repayable:		
Within one year	2,323	3,559
Between one and five years	<u>-</u>	<u>2,508</u>
	<u>2,323</u>	<u>6,067</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

19. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	95,996	(35,189)	173,416	234,223
Kickstart Scheme	<u>-</u>	<u>4,475</u>	<u>(1,189)</u>	<u>3,286</u>
	95,996	(30,714)	172,227	237,509
Restricted funds				
Premier League Kicks	23,943	79,909	(48,371)	55,481
Primary Stars	-	60,708	(28,140)	32,568
Premier League Senior Schools HUB	75,516	(54,731)	(5,979)	14,806
NCS	-	68,761	(68,761)	-
Premier League Inspires	721	6,419	(7,140)	-
Premier League Kicks Targeted	21,790	(18,006)	(3,784)	-
Social Inclusion	-	28,472	(7,964)	20,508
Training Ground	<u>-</u>	<u>4,374</u>	<u>(2,088)</u>	<u>2,286</u>
	<u>121,970</u>	<u>175,906</u>	<u>(172,227)</u>	<u>125,649</u>
TOTAL FUNDS	<u>217,966</u>	<u>145,192</u>	<u>-</u>	<u>363,158</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	419,795	(454,984)	(35,189)
Kickstart Scheme	<u>11,895</u>	<u>(7,420)</u>	<u>4,475</u>
	431,690	(462,404)	(30,714)
Restricted funds			
Premier League Kicks	255,375	(175,466)	79,909
Primary Stars	306,186	(245,478)	60,708
Premier League Senior Schools HUB	953	(55,684)	(54,731)
NCS	254,651	(185,890)	68,761
Premier League Inspires	69,994	(63,575)	6,419
Premier League Kicks Targeted	23,209	(41,215)	(18,006)
Social Inclusion	90,121	(61,649)	28,472
Training Ground	<u>20,875</u>	<u>(16,501)</u>	<u>4,374</u>
	<u>1,021,364</u>	<u>(845,458)</u>	<u>175,906</u>
TOTAL FUNDS	<u>1,453,054</u>	<u>(1,307,862)</u>	<u>145,192</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	81,867	(85,990)	100,119	95,996
Restricted funds				
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>
TOTAL FUNDS	<u>107,031</u>	<u>110,935</u>	<u>-</u>	<u>217,966</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	439,443	(525,433)	(85,990)
Restricted funds			
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>
TOTAL FUNDS	<u>1,465,477</u>	<u>(1,354,542)</u>	<u>110,935</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

19. MOVEMENT IN FUNDS - continued

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

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	81,867	(121,179)	273,535	234,223
Kickstart Scheme	<u>-</u>	<u>4,475</u>	<u>(1,189)</u>	<u>3,286</u>
	81,867	(116,704)	272,346	237,509
Restricted funds				
Premier League Kicks	-	126,713	(71,232)	55,481
Primary Stars	-	70,696	(38,128)	32,568
Volunteer Co-Ordinator	-	7,846	(1,942)	5,904
Premier League Senior Schools HUB	25,164	261	(16,523)	8,902
NCS	-	109,915	(109,915)	-
Premier League Inspires	-	14,155	(14,155)	-
Prince's Trust	-	2,115	(2,115)	-
Premier League Kicks Targeted	-	8,284	(8,284)	-
Social Inclusion	-	28,472	(7,964)	20,508
Training Ground	<u>-</u>	<u>4,374</u>	<u>(2,088)</u>	<u>2,286</u>
	<u>25,164</u>	<u>372,831</u>	<u>(272,346)</u>	<u>125,649</u>
TOTAL FUNDS	<u>107,031</u>	<u>256,127</u>	<u>-</u>	<u>363,158</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

19. 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 £
Unrestricted funds			
General fund	443,004	(603,623)	(160,619)
Kickstart Scheme	<u>11,895</u>	<u>(7,420)</u>	<u>4,475</u>
	454,899	(611,043)	(156,144)
Restricted funds			
Premier League Kicks	508,279	(381,566)	126,713
Primary Stars	553,276	(482,580)	70,696
Volunteer Co-Ordinator	23,777	(15,931)	7,846
Premier League Senior Schools HUB	126,066	(125,805)	261
NCS	509,808	(399,893)	109,915
Premier League Inspires	140,145	(125,990)	14,155
Prince's Trust	6,843	(4,728)	2,115
Premier League Kicks Targeted	68,208	(59,924)	8,284
Social Inclusion	90,121	(61,649)	28,472
Training Ground	<u>20,875</u>	<u>(16,501)</u>	<u>4,374</u>
	<u>2,047,398</u>	<u>(1,674,567)</u>	<u>372,831</u>
TOTAL FUNDS	<u><u>2,502,297</u></u>	<u><u>(2,285,610)</u></u>	<u><u>216,687</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.

20. EMPLOYEE BENEFIT OBLIGATIONS

During the period the charitable company paid £16,159 (2020: £14,334) into defined contribution schemes. The expense and liability are allocated between unrestricted and restricted funds based on employee's time between projects. There was £3,647 outstanding at the period end (2020: £3,438).

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

21. 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 2021 was four.

22. 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 2021, 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 £nil (2020: £648).

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 2021 £	Total 2020 £
Turnover	54,251	89,679
Cost of sales	<u>(932)</u>	<u>(4,199)</u>
Gross profit	53,319	85,480
Administrative expenses	(186,485)	(227,699)
Other operating income	<u>155,485</u>	<u>139,721</u>
Net profit	<u>22,319</u>	<u>(2,498)</u>
The aggregate of the assets, liabilities and funds was:		
Assets	170,464	103,195
Liabilities	<u>(157,273)</u>	<u>(112,323)</u>
Aggregate called up share capital and reserves	<u>13,191</u>	<u>(9,128)</u>

Tigers Sport and Education Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

23. 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 2021 was £103,254, (2020: £113,433).

