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THE BATH RUGBY COMMUNITY FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2007

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REGISTERED CHARITY NUMBER 1101868

THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

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**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
30 JUNE 2007**

The trustees, who are also directors of The Charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 30 June 2007. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 2005 in preparing the annual report and financial statements of The Charity which also comply with the requirements of the Companies Act 1985 and The Charity's constitution.

Administrative information

Charity name	The Bath Rugby Community Foundation
Charity number	1101868
Company number	4976797
Operational address	11 Argyle Street Bath BA2 4BQ

OFFICERS AND PROFESSIONAL ADVISORS

The Trustees who held office during the year and who were Trustees at the date of approval of these financial statements are:

R F Calleja
D J Medlock
R A Seaman
M B Perry

Auditors

Moore Stephens
30 Gay Street
Bath
BA1 2PA

Bankers

National Westminster Bank
15 High Street
Bath
BA1 5AH

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
30 JUNE 2007**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Bath Rugby Community Foundation (The Charity) is a company limited by guarantee incorporated on 26 November 2003 and is a registered charity. It is governed by its memorandum and articles of association and a Constitution which was adopted on 1 November 2003. The Charity's charity registration number is 1101868 and company registration number is 4976797.

Organisation of The Charity

The Board of Directors, all of whom must be members of The Charity, shall consist of not less than or more than three individuals who meet at least two times a year and who administer The Charity.

The Board of Directors may appoint up to five other individuals to be directors.

OBJECTS AND ACTIVITIES

Objects

The exclusively charitable objects for which The Charity is established are

- 1 To advance and assist in advancing education,
- 2 To provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for those for whom the facilities are provided,
- 3 To relieve sickness and disability and to preserve and protect health, and
- 4 To promote any other purpose which is charitable according to English law

Policies adopted to further The Charity's objects

The Bath Rugby Community Foundation exists to improve and enhance the lives of young people through sport, in particular those who have a disadvantaged lifestyle. We aim to raise self esteem and motivate pupils impacting on their educational achievement and enhancing their social skills. The Charity has developed high quality activities in both tag rugby and multi sports. We also have an on going educational programme.

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
30 JUNE 2007**

ACHIEVEMENTS AND PERFORMANCE

In this fourth year the projects undertaken have been as follows

- (i) Write between the Posts – literacy project including ten schools for children 9 to 11 years (mixed),
- (ii) Bath Circlers – dance and drama project aimed at disaffected children looking to increase their self esteem and self confidence,
- (iii) Bath Rugby Ladies/girls – support for a girls/ladies team set up to look at social inclusion for all females in the area,
- (iv) Charity Work – working with a number of different agencies includes “PROPS” (special needs children school), Forever Friends appeal (local hospital) and a large number of additional charities,
- (v) Recreation Ground Tours – visits to the Bath Recreation ground to find out information and historical facts of the club,
- (vi) Rugby Camps – a number of rugby camps for girls and boys aged seven to sixteen through the summer months,
- (vii) Teacher Training – educating teachers/volunteers in tag rugby,
- (viii) Rugby into School – a partnership with Bath and North East Somerset, coaching year 5 children mixed All participating schools receive a 5 week block of tag rugby,
- (ix) Sponsorship – support from a number of local businesses plus a Bath Rugby Supporters’ donation,
- (x) All financial support allocated towards any ongoing/future Foundation projects,
- (xi) Tackling Life – an anger management programme for children 13 to 17 years,
- (xii) Wincanton/Sportsmatch Tag Programme- working with years 5 and 6 in primary schools,
- (xiii) Wooden Spoon Mascot Challenge – Tag Rugby Coaching Programme for years 5 and 6,
- (xiv) Regular coaching sessions with local Mencap after school club for children with learning disabilities and their families, and
- (xv) Off the Cuff –working with local Police force in secondary schools

In total there have been 360 school visits and 16,320 people involved in the Foundation programme

FINANCIAL REVIEW

The major sources of income for the Charity were £50,000 received from Wincanton plc to fund the cost of a tag rugby program which was undertaken in the year at schools in the area of BANES and Wiltshire This donation has been matched with a further £50,000 from Sportsmatch, a government funded organization, and this money has been received since the year end to fund a tag rugby program for 2007/08

The Charity also received unrestricted donations amounting to £44,984, achieved a surplus of over £8,000 from the Easter Ball and sale of merchandise and total income from coaching was £24,820

The major cost of the Charity continues to be wages and salaries which totalled £44,575

Reserves Policy

It is the policy of The Charity to raise funds to finance various projects, consequently the level of reserves will vary dependent upon whether The Charity is in the process of raising funds or has expended such funds

As The Charity has low fixed operating costs it does not require a high level of reserves in order to ensure that it is able to function

**THE BATH RUGBY COMMUNITY FOUNDATION
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**REPORT OF THE TRUSTEES
30 JUNE 2007**

Risk Management

The trustees have identified the major risks to which The Charity is exposed and have reviewed those risks and have established systems to mitigate those risks

AUDITORS

The Charity's constitution requires the accounts to be audited. Since the year end the Trustees have appointed Moore Stephens, Bath as the Charity's auditors. In accordance with section 385 of the Companies Act 1985, a resolution proposing that Moore Stephens be confirmed as auditors of the Charity will be put to the Annual General Meeting.

TRUSTEES' RESPONSIBILITIES

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 Charity and of its financial activities for that period. In preparing those financial statements the trustees are required to

- (a) Select suitable accounting policies and then apply them consistently,
- (b) Make judgments and estimates that are reasonable and prudent,
- (c) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that The Charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of The Charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of The Charity and, hence, for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In accordance with company law, as The Charity's directors, we certify that

- So far as we are aware, there is no relevant audit information of which The Charity's auditors are unaware, and
- As the directors of The Charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that The Charity's auditors are aware of that information.

This report was approved by the trustees on *22 April 2008* and signed on their behalf by


Trustee

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES
OF THE BATH RUGBY COMMUNITY FOUNDATION
30 JUNE 2007**

We have audited the financial statements of The Bath Rugby Community Foundation for the year ended 30 June 2007 which comprise the statement of financial activities, the balance sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees', who are also directors of The Bath Rugby Community Foundation for the purposes of Company Law, responsibilities for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the trustees' report is not consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming an opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

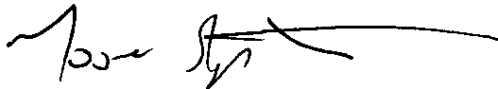
**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES
OF THE BATH RUGBY COMMUNITY FOUNDATION
30 JUNE 2007**

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 30 June 2007 and of its incoming resources and application of resources, including its income and expenditure for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Trustees' Report is consistent with the financial statements



Moore Stephens
Chartered Accountants and Registered Auditor
30 Gay Street
Bath
BA1 2PA

22 April 2008

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 30 JUNE 2007**

	Funds Notes £	Unrestricted Funds 2007 £	Restricted Total 2007 £	Total 2007 £	2006
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	44,984	-	44,984	31,019
Activities for generating funds	2	21,645	-	21,645	22,226
Incoming resources from charitable activities	3	24,820	57,900	82,720	28,587
		_____	_____	_____	_____
Total incoming resources		91,449	57,900	149,349	81,832
		_____	_____	_____	_____
RESOURCES EXPENDED					
Cost of generating funds					
Costs of generating voluntary income	4	(6,316)	-	(6,316)	(2,080)
Fundraising trading cost of goods sold and other costs	4	(20,781)	-	(20,781)	(12,290)
Charitable activities	5	(68,299)	(49,514)	(117,813)	(23,738)
Governance costs	6	(5,794)	-	(5,794)	(26,732)
		_____	_____	_____	_____
Total resources expended		(101,190)	(49,514)	(150,704)	(64,840)
		_____	_____	_____	_____
NET INCOMING/ (OUTGOING) RESOURCES		(9,741)	8,386	(1,355)	16,992
TOTAL FUNDS brought forward		21,335	4,880	26,215	9,223
		_____	_____	_____	_____
TOTAL FUNDS carried forward		11,594	13,266	24,860	26,215
		_____	_____	_____	_____

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
30 JUNE 2007**

	Notes	2007 £	2006 £
CURRENT ASSETS			
Debtors	7	7,026	12,873
Cash at bank and in hand		81,703	66,784
		<u>88,729</u>	<u>79,657</u>
CURRENT LIABILITIES			
Creditors amounts falling due within one year	8	(63,869)	(53,442)
		<u>24,860</u>	<u>26,215</u>
NET ASSETS			
FUNDS			
Unrestricted funds			
General		11,594	21,335
Restricted funds	9	13,266	4,880
		<u>24,860</u>	<u>26,215</u>

Approved by the Trustees on *22 April 2008* and signed on their behalf by

Trustee

McAllegan

Trustee

R. Leana

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO FINANCIAL STATEMENTS
30 JUNE 2007**

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 1985 and follow the recommendations in *Accounting and Reporting Charities Statement of Recommended Practice* (SORP 2005) issued March 2005. The principal accounting policies adopted in the preparation of the financial statements are set out below.

(b) INCOMING RESOURCES

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Items donated for resale are included in income as sale of merchandise when sold and no value is placed on stock at the year end. Purchased goods in stock are valued at the lower of cost and net realisable value.

Assistance in the form of donated services is valued at the financial cost to the third party providing them.

(c) RESOURCES EXPENDED

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with specific projects undertaken and include both the direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of The Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

(d) FUNDS

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor, all funds are shown separately in the notes to the accounts.

Unrestricted income funds comprised those funds which the trustees are free to use for any purpose in the furtherance of charitable objectives.

**THE BATH RUGBY COMMUNITY FOUNDATION
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**NOTES TO FINANCIAL STATEMENTS
30 JUNE 2007**

2 INCOMING RESOURCES FROM GENERATED FUNDS

	2007 £	2006 £
Voluntary income		
Donations	44,984	31,019
	<hr/>	<hr/>
Activities for generating funds		
Sale of merchandise	6,150	9,310
Easter Ball	14,825	11,843
Other	670	1,073
	<hr/>	<hr/>
	21,645	22,226
	<hr/>	<hr/>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2007 £	Restricted Funds 2007 £	Total 2007 £	Total 2006 £
Coaching, including summer camps	24,820	-	24,820	23,017
Awards for All grant	-	-	-	3,950
Sportsmatch funding	-	50,000	50,000	-
Other	-	7,900	7,900	1,620
	<hr/>	<hr/>	<hr/>	<hr/>
	24,820	57,900	82,720	28,587
	<hr/>	<hr/>	<hr/>	<hr/>

THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO FINANCIAL STATEMENTS
30 JUNE 2007

4. COST OF GENERATING FUNDS

	2007 £	2006 £
Costs of generating voluntary income		
Sponsorship	2,211	2,080
Salaries	4,105	-
	<u>6,316</u>	<u>2,080</u>
Fundraising trading and events		
Easter Ball	6,364	6,491
Purchase of merchandise	2,478	5,799
Public relations	7,834	-
Wages and Salaries	4,105	-
	<u>20,781</u>	<u>12,290</u>

5. RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2007 £	Restricted Funds 2007 £	Total 2007 £	Total 2006 £
Coaching, staff	21,793	-	21,793	15,165
Coaching equipment and kit	3,653	-	3,653	1,234
Travel costs for coaching staff	3,986	-	3,986	2,040
Ladies and girls rugby programme	1,201	-	1,201	-
Sportsmatch	-	45,347	45,347	-
Support Costs				
- Establishment	7,632	-	7,632	-
- Administration	10,605	-	10,605	-
- Salaries	14,167	-	14,167	-
Other	5,262	4,167	9,429	5,299
	<u>68,299</u>	<u>49,514</u>	<u>117,813</u>	<u>23,738</u>

Support costs are allocated on a basis consistent with the use of resources

THE BATH RUGBY COMMUNITY FOUNDATION
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NOTES TO FINANCIAL STATEMENTS
30 JUNE 2007

6. GOVERNANCE COSTS

	2007	2006
	£	£
Wages and salaries	-	21,728
Other	-	1,222
Audit and accountancy	5,794	3,782
	<hr/>	<hr/>
	5,794	26,732
	<hr/>	<hr/>

7. OTHER DEBTORS

	2007	2006
	£	£
Coaching income receivable	1,190	12,000
Other debtors and prepayments	5,836	873
	<hr/>	<hr/>
	7,026	12,873
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007	2006
	£	£
Creditors	51,823	1,381
Accruals and deferred income	12,046	52,061
	<hr/>	<hr/>
	63,869	53,442
	<hr/>	<hr/>

**THE BATH RUGBY COMMUNITY FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO FINANCIAL STATEMENTS
30 JUNE 2007**

9. RESTRICTED FUNDS

	At 1 July 2006 £	Incoming Resources £	Expenditure £	At 30 June 2007 £
Sportsmatch	-	50,000	(45,347)	4,653
Team up for success	-	1,900	(448)	1,452
Local Network Fund	1,212	-	(1,212)	-
Slam Dunk programme	2,119	-	-	2,119
Tackling Life	1,549	6,000	(2,507)	5,042
	<u>4,880</u>	<u>57,900</u>	<u>(49,514)</u>	<u>13,266</u>

Monies received from the Local Network Fund can only be used towards a literacy project aimed at improving writing skills of primary school boys

The Charity made a successful application during the year to Sportsmatch, a government funded organization, and Wincanton plc for funding to undertake a two year tag rugby program throughout schools in the areas of BANES and Wiltshire. The £50,000 received in this year was from Wincanton plc and met the costs of year one of the tag rugby program. Since the year end £50,000 has been received from Sportsmatch which will meet the costs of the second year program.

The Slam Dunk programme is the running of basketball courses for children who are carers for other family members.

The Tackling Life project is an anger management project aimed at 13 to 17 year old children. Funding of £6,000 was received in the current year.

The "Team up for Success" money was funding a program of activities in which fathers and sons could participate together.

All the restricted fund monies are held in the Charity's bank account.

10. ANALYSIS OF STAFF COSTS

The Charity does not employ any staff but, as explained in note 11, is charged by Bath Rugby Plc for the services provided to The Charity by three of its employees. These costs, including social security costs, amount to £44,575 (2006 - £38,543).

THE BATH RUGBY COMMUNITY FOUNDATION
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NOTES TO FINANCIAL STATEMENTS
30 JUNE 2007

11. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

11 1 No remuneration has been paid or expenditure reimbursed to the trustees or to any persons connected with them

11 2 Two of the Charity's trustees, Mr R F Calleja and Mr R A Seaman, are also directors of Bath Rugby plc

During the period costs charged to the Charity by Bath Rugby plc were as follows

Salaries	£44,575 (2006 - £38,543)
Establishment and other support costs	£16,307 (2006 - £nil)
Costs of running the Tag Rugby program	£36,736 (2006 - £nil)
Foundation day costs	£3,950 (2006 - £2,080)
Tickets, trophies and sundry costs	£5,273 (2006 - £1,778)

At the year end an amount of £50,954 (2006 - £28,990) was owed by the Charity to Bath Rugby Plc

12 AUDITOR'S REMUNERATION

The audit and accountancy costs of £5,794 (2006 £3,782) disclosed in note 6 include £2,500 (2006 £2,000) for audit remuneration and £3,294 (2006 £1,782) for other accountancy work

13 GUARANTEE

Every Member promises that if The Charity is dissolved while he or it remains a Member within 12 months thereafter to pay up to £1 towards the costs of distribution and the liabilities incurred by The Charity while the contributor was a Member

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2007 £	Restricted Funds 2007 £	Total 2007 £	Total 2006 £
Cash at bank	68,437	13,266	81,703	66,784
Other current assets	7,026	-	7,026	12,873
Current liabilities	(63,869)	-	(63,869)	(53,442)
	<u>11,594</u>	<u>13,266</u>	<u>24,860</u>	<u>26,215</u>