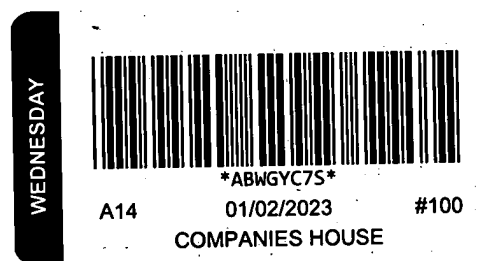


Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2022



Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2022

Company number 04357727

Charity number 1093059

Registered office and operational address Ashton Gate Stadium
Ashton Road
Bristol
BS3 2EJ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

David Baker	Chair
Kelvin Blake	Appointed 4 October 2022
Mark Cooke	Appointed 18 January 2022
Richard Gould	Appointed 18 January 2022
John Greenwood	
Douglas Harman	Resigned 31 May 2022
Lisa Knights-Hume	
Cherry Kraus	
Jon Lansdown	
Michael Lea	
Sara Sainsbury	
Richard Thomas	Appointed 4 October 2022

Senior management team Dan White - Chief Executive Officer
Chris Stenner - Chief Community Officer
James Edwards - Chief Development Officer
Polly Wardle - Head of Education

Bankers	Barclays Bank Plc	Triodos Bank
	15 Queen Square	Deanery Rd
	Bristol	Bristol
	BS1 4NP	BS1 5AS

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

The trustees present their report and the audited financial statements for the year ended 31 May 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

Governing document

Bristol City Robins Foundation is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 12 July 2022. It is registered as a charity with the Charity Commission (registered number: 1093059). Date of incorporation 22 January 2002.

Appointment of trustees

As set out in the Articles of Association, trustees are invited to join the board. Bristol City Football Club Limited ('the Club') have the option to appoint two trustees. At the Annual General Meeting one third of the trustees shall retire by rotation.

On appointment, trustees complete a register of interests and undertake an induction programme that includes familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The board of trustees, which shall include no less than three members, administers the charity. The trustee board comprises of eleven trustees, nine independent trustees and two trustees who represent Bristol City FC. The board meets quarterly, with three subcommittees on operations, education & HR and finance meeting on a regular basis. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

The trustees consider that Bristol City FC Ltd is a related party of the charity by virtue of significant influence.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The Robins Foundation is the official charity of Bristol City Football Club; we use football to support our local community and improve the lives of people across the city by delivering programmes and services that support people who feel that they have been written off by society. Our high-quality, targeted work focuses on three key areas:

- Health and Wellbeing;
- Education and Employability; and
- Youth Engagement.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

We work across Bristol with a primary focus on young people and families, areas of deprivation and south Bristol.

Our Mission – To bring the club and community together.

Our Vision – Grow together. Improve lives. Inspire our community.

The Foundation's strategic objectives for 2022-25 are: We aim to increase meaningful contact time with participants; continue to improve achievement, progression and opportunity for participants; increase our engagement with participants from targeted groups; and create inspiring facilities.

The board of trustees has referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives of the Robins Foundation. It is satisfied they meet the public benefit requirements. Further information within this report's achievements and performance section provides details of the work done to meet these aims and objectives.

We tailor all of our delivery to meet the specific needs of people across Bristol. As an organisation, we have deep roots embedded within the local community and deliver a range of projects in many of the city's most deprived areas. In addition, we strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture to social isolation and exclusion.

We also recognise the importance of education and operate an education department, which provides post-16 and degree level students opportunities to study in a different context. By harnessing the inspirational power of football and Bristol City Football Club, we can engage with and educate students who would likely otherwise fall through the cracks of mainstream education. Unlike the more standard education providers, our education department aims to develop students personally, socially and academically and welcomes students of all academic abilities.

Achievements and performance

Health and wellbeing

FIT Robins

Across the cohorts during the last 12 months, 52 female and 48 male participants completed the 12-week health living programme. The total weight loss by participants was a massive 4,673Kg, with 21 participants choosing to continue their journey with the Foundation on other health programmes.

Slim2Win

Participation numbers in our men's weight loss programme have gradually grown over the last season, with 96 active members now registered. There is an average total weight loss of 150kg per 12 week season.

Walking Football

Attendance at our walking football sessions has bounced back following the COVID-19 pandemic. The sessions have gone from strength to strength with a focus on the social side and the support of the participants. This year we were also able to take two teams to take part in our first festival of football with the Somerset Football Association.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

Famball / Hourtime

The combined programmes have continued to grow over the last year, with strong relationships built with families in the local area through the weekly famball session. Sessions moved to an indoor venue, which attracted more participants with the opportunity to engage in additional sports as a family, including, basketball.

The monthly Hourtime sessions included activities such as climbing, attending Bristol City FC matches, a halloween party and bouncy castle fun. Families attending the programme are also accessing additional programmes run by the Foundation, such as the HAF programme in the school holidays.

Robins Talk

Robins Talk Mental Health Wellbeing Project was launched in January 2022. The project was created by Chris Gannon, a Foundation Degree Student with the Foundation who, alongside his studies, developed the programme to help men struggling with Mental Health issues. The programme is supported by ambassadors Dan Bentley and Chris Martin, who are both Bristol City FC players. Robins Talk engages with 25 participants weekly to support them with an hour of physical activity, which has seen a boost in mood, self-esteem and confidence. A key partnership formed with the charity Go Again which also sees participants get free mental health support and guidance from qualified professionals. A highlight of the year was a 11-a-side friendly football match in August against "Bounce Back with Rovers" Bristol Rovers Community Trust's mental wellbeing project. This was a huge success and the first experience of a match this size for participants.

Holiday Activity Fund

We have continued to deliver our food poverty football camps through school and community partners in areas of deprivation with high levels of free school meal recipients. This was run in partnership with Bristol City Council, camps were based at Filwood Fields (Mendip Broadwalk), Connaught Primary, New Oak Primary, Hareclive Primary, City Academy School, West Town Lane Primary, Merchants Academy and Bridge Learning Campus. We have provided families with additional support by providing food parcels through our partnership with Fareshare. This not only supports families but also helps reduce food waste by using unwanted food from supermarkets and manufacturers.

The young people also had the opportunity to experience other activities as part of the camps with trips to Flip Out, Noah's Ark Farm, Hollywood Bowl, and Cineworld, to name a few. This has enabled us to provide young people the opportunity to do something that they may otherwise not have been able to access.

Separate from the BCC funding, we have been able to run the programme throughout the half-term holiday periods to provide continuity to the support offered to the community. The camps have been a resounding success, with stats below showing the support provided:

Lunches provided to participants – 16,037;

Hours of delivery provided - 1,549;

Extra food provided to families – 25 Tonnes; and

Volunteers engaged in the camps – 51.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

Community Engagement Premier League Kicks

Our PL Kicks programme has seen great success engaging with young people in both south and central Bristol this season. The 762 young people engaged in the kicks programme have been the most diverse yet with sessions throughout south and central Bristol, including new sessions in Hartcliffe. There has been a reduction in anti-social behaviour and youth violence in the area due to the relationships the staff have built with the young people, channelling their energy into positive activities like volunteering. The PL Kicks Ignite Youth Council and the other volunteers from the Kicks programme completed over 1,000 hours of volunteering over the course of the year. There have also been several aspirational opportunities the participants have had access to, including the Kicks Girls Cup in Nottingham and the Southwest regional Kicks invitational in Swindon where they have been able to play matches against other young people representing Arsenal and Wolves and experience workshops on education and careers.

This year we hosted the City as one tournament event bringing young people (boys and girls) from different parts of Bristol (Hartcliffe, Knowle West, St Pauls/Easton, and Hengrove/Whitchurch) together for workshops around anti-racism, youth violence, and education pathways followed by the opportunity to play against each other with the finale being the collective coming together to play a mixed game at the Robins High-Performance Centre.

Foster Care Football

Foster Care Football secured funding to expand the project this year, opening it up to additional looked-after children. Participant engagement has seen several young people volunteer to support the Foundation's holiday provision and one participant enrolling on a post-16 education course with the Foundation.

Women's and Girls

The growth of our Women and Girls project has been exponential over the last year, with a full pathway now developed to encourage women and girls of all ages and abilities to participate in football (Wildcats / F3 / FA Talent ID/ PL Kicks). New sessions have been launched in central Bristol targeting the Somali community, which have been an instant success and are now oversubscribed.

As a result of our wider reach into under-represented communities, our Girls football Talent ID centre has referred 10 participants to the England talent pathway, three of whom have been invited to participate in an England talent pathway camp.

National Citizens Service

Since the start of June 2021, we have delivered the following programmes as part of the NCS programme:

- Two-week Core Summer Programme (Summer 2021) (Community Social Action);
- Changemaker (Community Social Action);
- Skills Booster (personal development opportunities to young people in schools and colleges);
- Two-week Core Autumn Programme (Community Social Action); and
- Two-week Core residential programme (Summer 2022) (Community Social Action).

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

The Community Social Action in the summer of 2022 saw 11 teams of young people delivering projects and campaigns based on their own passions. The youth-led social action meant the young people reached out to charities and raised funds on their behalf, including:

- Children on the Edge;
- Holly Hedge;
- Stonewall;
- Changes for Bristol;
- Cancer Charity Fair; and
- The Butterfly Project.

As well as raising money, many participants raised awareness on issues close to their hearts in creative campaigns, including:

- Setting up anonymous "worry boxes" to start a conversation around mental health;
- Climbing Brandon Hill in fancy dress, raising awareness for vulnerable young LGBTQ+ people;
- Handing out handmade flowers to brighten the day of members of the public; and
- Providing free sanitary products for those in need.

Disability Football

52 participants accessed our youth Pan Disability sessions, and 66 participants accessed our Adult Pan Disability sessions. We have started new sessions, including an Adult Pan Disability Football and Multi Sports session, Sensory Football session and Youth and Adult Visual Impairment Football sessions. A highlight of the year was our Youth Pan Disability Football Festival, attended by 70 participants, including Bristol City Frame Football Team.

In addition to the festival, we have provided participants with more chances to play competitive football against each other and against local football teams, associate teams and other CCOs. This is from the feedback we have received from participants and the Ability Champions Council, who want more opportunities to play competitive football.

We have created a pathway for participants to join in at other sessions, join up and play for our associate teams, and participants have started volunteering at sessions, coaching and supporting the delivery. The Ability Champions Council has also grown where participants provide their feedback and have their say on how the programme develops.

Education and Employability

Premier League Primary Stars

Over the past season, the Premier League Primary Stars programme supported 35 different teachers across 19 individual schools in their delivery of Physical Education. 36 Education Activations were delivered, supporting children on topics such as PSHE, literacy and numeracy.

The annual poetry competition across year 5 and 6 pupils' theme was Ambition. The winner had their poem painted as a mural on the concourse wall at Ashton Gate Stadium.

Pupils from a local primary school were invited to visit the Robins High Performance Centre and took part in a Q&A focused on Black History Month with Bristol City FC player Zak Vyner and staff member Del Bonsu about their experiences as black people growing up and realising their dreams in this country.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

The Primary Stars, Game Changers social action groups, undertook four projects, creating new clubs at their schools, organising a litter pick, and also raising money for Cancer Research by putting on a raffle.

Post-16 Education Programme

Another successful year saw 100% of students pass, with 76% of students exceeding their target grades. In addition, 43% of students progressed onto university, which compares favourably to the average for South Bristol at 22%. The remaining 57% of students moved into employment or apprenticeships. Students have engaged in over 3,000 hours of volunteering on our community projects, celebrated at a fantastic end-of-year awards evening for Post-16 students with over 200 students, parents and guests present.

Foundation Degree

The foundation degree has again seen steady growth in student numbers. Academic success has been high, with 100% of the students passing the course, with 90% of students achieving a 2:1 grade or higher. A number of the students on the programme have progressed onto roles within the Bristol Sport group, whether that be the Bristol City Women's set-up or with the Robins Foundation.

Sports Business Entrepreneurship Degree

Another positive academic year for the SBE program saw our third group successfully graduate from the programme, with four students achieving first-class honours degrees. Further success in two strong ventures in the form of Hedgy Socks and Cacto Drinks, with further collaboration between our Team Entrepreneurs and our Ashton Gate colleagues in developing business projects on-site. One graduate from the program also won a prestigious Santander Dragons Den Competition. Five students participated in the UWE summer scholarship scheme and received funding to develop their project ideas. There was a continued success with charity fundraising, raising over £3,000 for Empire Fighting Chance. Students undertook a learning journey to MTA Academy in Spain, learning from international partners about their processes and projects.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising it is engaged in. To date, the Foundation has not received any complaints with regards to fundraising activities and are mindful not to undertake fundraising activities that: intrude on privacy, are unreasonably persistent, or put any person - especially vulnerable people - under undue pressure to donate. Bristol City Robins Foundation do not employ or engage with any external fundraising agencies and do not undertake any street-fundraising or telephone cold-calling.

Financial review

The results for the year ended 31 May 2022 show net income of £130,058 (2021: £238,814) Total income was £1,696,752 (2021: £1,270,431) and expenditure was £1,566,694 (2021: £1,031,617).

The trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2022/23, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of foundation employees is considered by trustees at every meeting and as part of each agenda item.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

Reserves

It is the policy of the Foundation to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs between a three and six-month period. This equates to the range of £390,000 to £780,000. The unrestricted reserves sum held (defined as unrestricted net current assets excluding designated funds) is £629,900 (2021: £616,333). The trustees are of the opinion that this represents a satisfactory level for current requirements.

Investments

The Foundation has unrestricted investment powers. The trustees have adopted a formal investment policy. The trustees have delegated decision-making to the Finance and Governance committee. The Foundation has divided its reserves into those expected to be held for a long-term time horizon and those that may be needed in the short term. However, due to the COVID -19 pandemic and the global uncertainty, the decision has been taken not to invest money at this time.

Plans for the future

This year the Foundation launched a new 2022-2025 strategy that will provide a focus for the future. The four strategic priorities set out in the 2022-25 strategy are as follows:

- we aim to increase meaningful contact time with participants;
- continue to improve achievement, progression and opportunity for participants;
- increase our engagement with participants from targeted groups; and
- create inspiring facilities.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 the income and expenditure of the charity 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 applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 31 January 2023 and signed on their behalf by



David Baker - Chairman

Independent auditors' report

To the members of

Bristol City Robins Foundation

Opinion

We have audited the financial statements of Bristol City Robins Foundation (the 'charity') for the year ended 31 May 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol City Robins Foundation

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees 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 they 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol City Robins Foundation

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation 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 risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- testing the appropriateness of journal entries;
- assessing judgements and accounting estimates for potential bias;
- reviewing related party transactions; and
- testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Bristol City Robins Foundation

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

Use of our report

This report is made solely to the charity'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 charity's members 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rob Wilson

Date: 31 January 2023

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor, Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol City Robins Foundation

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 May 2022

				2022	Restated
	Note	Restricted £	Unrestricted £	Total £	2021 Total £
Income from:					
Donations	3	500	96,655	97,155	166,826
Charitable activities:					
Education and employability		44,299	856,504	900,803	711,288
Youth engagement		163,483	194,349	357,832	306,770
Health and wellbeing		178,440	93,372	271,812	23,042
Other trading activities		-	69,071	69,071	62,454
Investments		-	79	79	51
Total income		386,722	1,310,030	1,696,752	1,270,431
Expenditure on:					
Raising funds		-	65,897	65,897	42,963
Charitable activities		377,958	1,122,839	1,500,797	988,654
Total expenditure	5	377,958	1,188,736	1,566,694	1,031,617
Net income		8,764	121,294	130,058	238,814
Transfers between funds		-	-	-	-
Net movement in funds	6	8,764	121,294	130,058	238,814
Reconciliation of funds:					
Total funds brought forward		10,456	649,309	659,765	420,951
Total funds carried forward		19,220	770,603	789,823	659,765

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Prior period income has been reclassified to reflect the updated charitable activities of the organisation and to be comparable with the current year. The restatements are purely reclassifications of income and do not affect net income.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	9		52,703	32,976
Current assets				
Stock	10	27,592		2,034
Debtors	11	166,313		127,690
Cash at bank and in hand		715,334		598,091
		909,239		727,815
Liabilities				
Creditors: amounts falling due within 1 year	12	(172,119)		(101,026)
Net current assets			737,120	626,789
Net assets	14		789,823	659,765
Funds	15			
Restricted funds			19,220	10,456
Unrestricted funds				
Designated funds			88,000	-
General funds			682,603	649,309
Total charity funds			789,823	659,765

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 31 January 2023 and signed on their behalf by

David Baker

David Baker - Chairman

Bristol City Robins Foundation**Statement of cash flows****For the year ended 31 May 2022**

	2022 £	2021 £
Cash used in operating activities:		
Net movement in funds	130,058	238,814
Adjustments for:		
Depreciation charges	32,470	21,986
Loss on disposal of fixed assets	107	58
Investment income	(79)	(51)
Decrease / (increase) in stock	(25,558)	(2,034)
Decrease / (increase) in debtors	(38,623)	66,008
Increase / (decrease) in creditors	71,093	(10,173)
Net cash provided by operating activities	169,468	314,608
Cash flows from investing activities:		
Dividends, interest and rents from investments	79	51
Purchase of tangible fixed assets	(52,304)	(18,268)
Net cash used in investing activities	(52,225)	(18,217)
Increase in cash and cash equivalents in the year	117,243	296,391
Cash and cash equivalents at the beginning of the year	598,091	301,700
Cash and cash equivalents at the end of the year	715,334	598,091

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol City Robins Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of delivery of charitable projects is deferred until criteria for income recognition are met.

d) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the statement of financial activities. Any conduit funds in hand, or owing, at the year end are shown as creditors, or debtors, in the accounts.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies (continued)

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff costs as follows:

	2022	2021
Raising funds	4.1%	4.5%
Charitable activities	95.9%	95.5%

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Inflatable equipment	3 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies (continued)

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Operating leases

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies (continued)

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (j) above.

2. Prior period comparatives

	Restricted £	Unrestricted £	Restated 2021 Total £
Income from:			
Donations	-	166,826	166,826
Charitable activities:			
Education and employability	3,046	708,242	711,288
Youth engagement	90,212	216,558	306,770
Health and wellbeing	6,371	16,671	23,042
Other trading activities	-	62,454	62,454
Investments	-	51	51
Total income	99,629	1,170,802	1,270,431
Expenditure on:			
Raising funds	-	42,963	42,963
Charitable activities	106,228	882,426	988,654
Total expenditure	106,228	925,389	1,031,617
Net income and movement in funds	(6,599)	245,413	238,814

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

3. Donations

	Restricted £	Unrestricted £	2022 Total £
Football League Trust	-	31,500	31,500
City Foundation	-	38,253	38,253
Business Development grant	-	1,333	1,333
Bristol Sport Ltd gala dinner event	-	14,449	14,449
Changing Lives Through Sport	-	1,513	1,513
Westerleigh Group	-	5,000	5,000
Other grants and donations < £1,000*	500	4,607	5,107
Total donations	500	96,655	97,155

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Football League Trust	-	38,500	38,500
City Foundation	-	41,725	41,725
Coronavirus Job Retention Scheme	-	76,534	76,534
Football Association Shield	-	2,000	2,000
Westerleigh Group	-	3,002	3,002
Other grants and donations < £1,000	-	5,065	5,065
Total donations	-	166,826	166,826

*Included in other grants and donations < £1,000 are gifts in kind of £1,008 which represent donated foods for summer camps.

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2022, government grant funding came from the Coronavirus Job Retention Scheme and Children in Need. In the prior year government grant funding was received from the Coronavirus Job Retention Scheme. The total value of these grants was £10,648 (2021: £76,534). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 7)	37,205	875,299	124,411	1,036,915
Kit, equipment, resources and education fees	-	165,058	-	165,058
Hire of facilities	-	134,260	-	134,260
Trophies and prizes	-	17,748	-	17,748
Vehicle hire	-	13,266	-	13,266
Motor, travel and subsistence	-	31,176	-	31,176
Tours	-	880	-	880
Fundraising, advertising and promotions	17,509	-	-	17,509
Audit	-	-	5,100	5,100
Accounting	-	-	17,243	17,243
Bank charges	-	-	495	495
Communication costs	-	-	7,604	7,604
Computer and software	-	-	16,466	16,466
Depreciation	-	-	32,470	32,470
Entertainment and hospitality	-	-	1,821	1,821
Insurance	-	-	4,951	4,951
Legal and professional fees	-	-	7,684	7,684
Printing, postage and stationery	-	-	6,811	6,811
Rent	-	-	7,696	7,696
Staff training and development	-	-	36,933	36,933
Sundry	-	-	4,608	4,608
Sub-total	54,714	1,237,687	274,293	1,566,694
Allocation of support and governance costs	11,183	263,110	(274,293)	-
Total expenditure	65,897	1,500,797	-	1,566,694

Total governance costs were £5,100 (2021: £4,860).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

5. Total expenditure (continued)
Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 7)	26,620	563,993	138,394	729,007
Kit, equipment, resources and education fees	-	97,437	-	97,437
Hire of facilities	-	60,293	-	60,293
Trophies and prizes	-	3,052	-	3,052
Vehicle hire	-	5,723	-	5,723
Motor, travel and subsistence	-	16,863	-	16,863
Fundraising, advertising and promotions	4,955	-	-	4,955
Audit	-	-	4,860	4,860
Accounting	-	-	16,459	16,459
Bank charges	-	-	208	208
Communication costs	-	-	7,036	7,036
Computer and software	-	-	13,657	13,657
Depreciation	-	-	21,986	21,986
Insurance	-	-	2,491	2,491
Legal and professional fees	-	-	5,983	5,983
Printing, postage and stationery	-	-	3,633	3,633
Rent	-	-	8,400	8,400
Repairs and maintenance	-	-	804	804
Staff training and development	-	-	24,116	24,116
Sundry	-	-	4,654	4,654
Sub-total	31,575	747,361	252,681	1,031,617
Allocation of support and governance costs	11,388	241,293	(252,681)	-
Total expenditure	42,963	988,654	-	1,031,617

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

6. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	32,470	21,986
Trustees' indemnity insurance	773	773
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	5,100	4,860
▪ Other services (including VAT)	7,099	3,857

7. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	874,258	662,523
Social security costs	61,355	43,179
Pension contributions	32,135	23,305
Casual wages and freelancers	69,167	-
	<u>1,036,915</u>	<u>729,007</u>

No employees received emoluments of more than £60,000 (2021: none).

The key management personnel of the charitable company comprise the senior management team. Total employee benefits, including gross salary, employer pension contributions and employer national insurance contributions, paid to key management personnel were £196,268 (2021: £178,427).

Average staff numbers are as follows:

	2022 No.	2021 No.
Average head count (permanent staff only)	<u>38</u>	<u>27</u>

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2021	3,000	31,994	94,532	129,526
Additions in year	-	11,988	40,316	52,304
Disposals	-	-	(5,349)	(5,349)
At 31 May 2022	<u>3,000</u>	<u>43,982</u>	<u>129,499</u>	<u>176,481</u>
Depreciation				
At 1 June 2021	3,000	28,923	64,627	96,550
Charge for the year	-	4,235	28,235	32,470
On disposal	-	-	(5,242)	(5,242)
At 31 May 2022	<u>3,000</u>	<u>33,158</u>	<u>87,620</u>	<u>123,778</u>
Net book value				
At 31 May 2022	<u>-</u>	<u>10,824</u>	<u>41,879</u>	<u>52,703</u>
At 31 May 2021	<u>-</u>	<u>3,071</u>	<u>29,905</u>	<u>32,976</u>

10. Stock

	2022 £	2021 £
Kit and equipment	<u>27,592</u>	<u>2,034</u>

11. Debtors

	2022 £	2021 £
Trade debtors	14,254	46,447
Accrued income	143,547	67,195
Prepayments	7,855	11,734
Other debtors	<u>657</u>	<u>2,314</u>
	<u>166,313</u>	<u>127,690</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

12. Creditors : amounts due within 1 year

	2022	2021
	£	£
Trade creditors	43,902	39,280
Accruals	55,095	26,411
Deferred income	44,715	17,360
Other taxation and social security	20,400	13,250
Pension control account	7,417	4,621
Other creditors	590	104
	<u>172,119</u>	<u>101,026</u>

Deferred income consists of income received in advance of the provision of service delivery. Movements in the year are:

Balance brought forward	17,360	29,181
Amounts released during the period	(678,897)	(434,386)
Amounts deferred during the period	<u>706,252</u>	<u>422,565</u>
Balance carried forward	<u>44,715</u>	<u>17,360</u>

13. Operating leases

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Land and buildings		Motor vehicles	
	2022	2021	2022	2021
	£	£	£	£
Amount falling due:				
Within 1 year	<u>32,500</u>	<u>32,500</u>	<u>-</u>	<u>1,578</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	52,703	52,703
Net current assets	19,220	88,000	629,900	737,120
Net assets at 31 May 2022	19,220	88,000	682,603	789,823
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	32,976	36,752
Net current assets	10,456	-	616,333	384,199
Net assets at 31 May 2021	10,456	-	649,309	420,951

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

15. Movements in funds

	At 1 June 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2022 £
Restricted funds					
ADD Mentor	-	35,000	(26,876)	-	8,124
Children in Need	-	10,250	(10,250)	-	-
Disability (Project inc)	-	3,097	(3,097)	-	-
HAF	-	178,440	(178,440)	-	-
HourTime	5,661	-	(5,661)	-	-
Kickstart	-	43,226	(43,226)	-	-
Premier League Kicks	4,795	67,136	(62,710)	-	9,221
Premier League Primary Stars	-	40,000	(40,000)	-	-
Other restricted funds	-	9,573	(7,698)	-	1,875
Total restricted funds	10,456	386,722	(377,958)	-	19,220
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	-	-	-	88,000	88,000
<i>Total designated funds</i>	-	-	-	88,000	88,000
General funds	649,309	1,310,030	(1,188,736)	(88,000)	682,603
Total unrestricted funds	649,309	1,310,030	(1,188,736)	-	770,603
Total funds	659,765	1,696,752	(1,566,694)	-	789,823

Purposes of restricted funds

ADD Mentor

ADD Mentor is a targeted mentor programme aimed at the hardest to reach young people based in Hartcliffe and Knowle West. The project will see trusting relationships built between known young people in the community, partnered with professional mentors who can relate to the young people and help guide them into positive provision or employment. The focus will be on the number of positive hours these young people can spend with their mentors and away from negative influences in their lives.

Children in Need

Project focused on helping children and young people with disabilities to take part in regular sporting and physical activity.

Project Inclusion

Pan disability football provision for young people and adults in South Bristol, in partnership with the Somerset FA.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

15. Movements in funds (continued)

Purposes of restricted funds (continued)

HAF	Your Holiday Hub is a Bristol City Council led initiative offering funding to help organisations provide free spaces on school holiday activities and meals to children and young people who receive benefits related free school meals.
HourTime	The purpose of this project is to raise awareness and teach families transferable skills about the importance of family time. This in turn will hopefully lower the worrying rate of physical and mental health issues young people face. The project includes two elements. A free weekly football/fitness session open to all family members and a monthly activity targeted at 20 families who will have been selected to attend.
Kickstart	The Kickstart Scheme provides funding from Government to create jobs for 16 to 24 year olds on Universal Credit.
Premier League Kicks	Premier League kicks uses the power of football to help hard-to-reach young people in some of the most disadvantaged areas of the community to turn their lives around.
Premier League Primary Stars	Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. It inspires girls and boys aged 5-11 in the classroom, the playground and on the sports field.
Other restricted funds	Other restricted funds includes all restricted funds with income and expenditure of below £3,000 in the year. These include You vs Train, Girls Football (Wildcats), Joy of Moving, Talent Inclusion, SportME and Return to Football which all funded charitable activities in the year.

Purposes of designated funds

Facilities building project	Funds are designated to develop a facilities project to provide a new home for the Foundation. Funding will be used to undertake feasibility and planning work.
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Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

15. Movements in funds (continued)

Prior year comparative	At 1 June 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2021 £
Restricted funds					
Children in Need	3,322	-	(3,322)	-	-
HAF	-	5,700	(5,700)	-	-
HourTime	-	6,371	(710)	-	5,661
iMentor	6,691	-	(6,691)	-	-
Joy of Moving	-	1,500	(1,500)	-	-
PFA Union learning grant	-	1,974	(1,974)	-	-
Premier League Kicks	7,042	39,012	(41,259)	-	4,795
Premier League Primary Stars	-	40,000	(40,000)	-	-
SportME	-	1,072	(1,072)	-	-
You vs Train	-	4,000	(4,000)	-	-
Total restricted funds	17,055	99,629	(106,228)	-	10,456
Unrestricted funds					
General funds	403,896	1,170,802	(925,389)	-	649,309
Total unrestricted funds	403,896	1,170,802	(925,389)	-	649,309
Total funds	420,951	1,270,431	(1,031,617)	-	659,765

16. Related party transactions

Jon Lansdown, Doug Harman and Richard Gould are directors of Bristol City Football Club Limited. Jon Lansdown and Lisa Knights-Hume are directors of Ashton Gate Limited. Jon Lansdown is a director of Bristol Sport Limited. Lisa Knights-Hume and Richard Gould are also directors of Bristol City Women Football Club Limited.

Transactions between these parties during the year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2021 £
Ashton Gate Limited	100	(16,612)	(2,201)
Bristol City Football Club Limited	8,854	-	-
Bristol Sport Limited	15,771	4,124	(4,627)
Bristol City Women Football Club Limited	50	-	-
	24,775	(12,488)	(6,828)