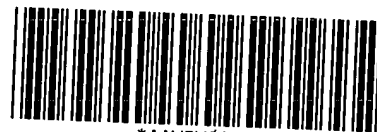


Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2021

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COMPANIES HOUSE

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2021

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: Mark Ashton David Baker John Greenwood Douglas Harman Lisa Knights-Hume Cherry Kraus Jon Lansdown Michael Lea Sara Sainsbury Resigned 20 April 2021
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 15 Queen Square Bristol BS1 4NP Triodos Bank Deanery Rd Bristol 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 2021

The trustees present their report and the audited financial statements for the year ended 31 May 2021.

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 22 January 2019. It is registered as a charity with the Charity Commission (registered number: 1093059). Date of incorporation 22 July 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 eight trustees, six Independent trustees and two trustees who represent Bristol City FC. The board meets on a quarterly basis, 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.

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

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

Our Mission – To bring the club and community together.

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

The Foundation's strategic objectives for 2021-25 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

Our FIT Robins programme has seen some excellent results despite the COVID 19 pandemic. Participants were able to complete their 12-week programmes online and saw similar weight loss compared to in-person cohorts. Across the four groups ran over the period, the total weight loss by participants was a massive 400 kilograms.

Slim2Win

Slim2Win participants have also seen the programme's benefit with a combined weight loss of 297kg across the season. However, the programme's benefits reach far beyond just weight loss, with participants improving both physical and mental wellbeing whilst being engaged in the programme. The programme even featured on BBC Points West in October 2020, highlighting the programme's success following the relaxation of government guidelines.

Community Engagement

Kicks

In what has been a turbulent and disruptive year due to COVID-19, the Kicks project has provided young people with an outlet coming out of lockdown for them to socialise and return to some form of normality. As a result, participant outcomes have been more robust than ever, with 90% of participants reporting increased confidence and self-esteem because of the programme and 95% reporting a more positive attitude towards others and learning.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

The most significant success has been the recreation of our Ignite Youth Council, with the next generation of young people coming together to make a difference in their community. In addition, they have been instrumental in delivering several of the Foundation's projects, including the Your Holiday Hubs programme (see below), by volunteering hundreds of hours over the holiday periods.

Your Holiday Hubs

The Your Holiday Hubs programme working in partnership with Bristol City Council, saw the Foundation deliver over the Easter and Summer holiday periods in 2021. The programme was delivered across five different sites within the south and central Bristol. In Summer 2021, it saw 580 hours of free football activity delivery to 557 individual participants. In addition, over 8,000 lunches were provided to the young people, with additional food hampers provided equivalent to 2,400 days worth of food.

Food Delivery

In partnership with Bristol City FC, Ashton Gate Stadium and Fairshare Southwest, the Foundation has continued to support families struggling to access food. Over the period from the start of the first lockdown to April 2021, the Foundation distributed over 60,000 food parcels to families in the south and central Bristol. In addition, staff from the Foundation went above and beyond on Christmas day, delivering hot meals to 20 families with the help of Rosedale House Care Home.

NCS

The NCS programme was also impacted by COVID-19, with programmes being condensed into shorter versions removing the residential element. Despite the challenges, the Summer 2020 programme saw 42 young people complete the programme, with an even larger cohort of 75 completing the Autumn 2020 programme. Our Summer 2021 programme again recruited well, achieving our target numbers with 146 taking part in the programme. Participant feedback via the Rant and Rave scores was exceptional and far exceeded the national average for the programme. Over the programmes, the young people have supported several charities and community organisations, raising over £4,000 in total.

Associate Teams

The "We are City" programme aims to make the dream of representing Bristol City a possibility for everyone. In 2020 we were pleased to welcome a Cerebral Palsy football team to the programme.

Education and Employability

Premier League Primary Stars

This year saw a real emphasis on integrating children back into school life following lockdowns and focusing on 1 to 1 work with children who struggle to fit in with mainstream education. Over the year, we supported 28 teachers during PE lessons across seven different schools. The impact on the students across the schools we work in has been assessed across improving confidence and self-esteem and improving their mental wellbeing. A significant increase was demonstrated across all schools the programme was delivered in. Additional elements including teacher CPD, social action groups and reading intervention (Reading Robins) were also delivered in partner schools.

Black History Month Q&A

As part of Black History Month, Bristol City First team players Jay Dasilva and Ebony Salmon took part in a live question and answers session with children from local primary schools to highlight the importance of diversity. More than 400 students from across Bristol tuned in live for the chance to ask the panel of City players and staff questions about their experiences.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

Post-16 Education Programme

With the backdrop of COVID-19, the 2020/21-year academic results achieved were beyond expectation, considering the challenges faced by the young people over the year. 100% of students passed, with 83% of students exceeding their target grades. The Value-added was +74 across the programme with an average of 2.47 per student. In addition, 57% of students progressed onto university, which compares favourably to the average for South Bristol at 22%. The remaining 43% of students moved into employment. Parental feedback was also very positive, with 94% of parents reporting support during the lockdowns as very good or excellent.

Foundation Degree

The foundation degree also saw an increase in students numbers in the year, which was replicated with academic success. 100% of the students passed the course, all students achieving a 2:1 grade or higher.

Sports Business Entrepreneurship Degree

The SBE degree programme saw improvement from the previous academic year with a 91% first sit pass rate, with four students graduating the programme with first-class honours degrees. There was further success for the student's projects and charity fundraising, which saw a team of students nominated for a Bristol Young Hero Award after raising £5,000 in three days for Great Western Air Ambulance.

Laptops for learners

To support families in need with homeschooling throughout the national lockdowns, the Foundation partnered with local schools to source laptops and tablet devices to support learning. Over 150 devices were donated by businesses and Bristol City fans to support those most in need.

Awards

In 2021 the Foundation was Shortlisted for the Best Football Community Scheme at the Football Business Awards for the work carried out over the 2020/21 season.

The Foundation was also nominated alongside Ashton Gate Stadium and Bristol City FC for the Best COVID-19 Community Response - Non-Premier League.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising 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 does not employ or engage with any external fundraising agencies and do not undertake any street-fundraising or telephone cold-calling.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

Financial review

The results for the year ended 31 May 2021 show net incoming resources of £238,814 (2020: £212,526) Total incoming resources were £1,270,431 (2020: £1,179,677) and resources expended were £1,031,617 (2020: £967,151).

The trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2020/2021, 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 Trust employees are considered by trustees at every meeting and as part of each agenda item.

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 for a three-month period, this equates to the figure of £254,236. The reserves held (defined as unrestricted net current assets) are £616,333 (2020: £367,144). The trustees are of the opinion that this represents a satisfactory level for current requirements. Due to the uncertainty provided by the COVID 19 pandemic, it has been considered prudent to retain reserves as cash to meet unforeseen contingencies that might arise. This will be reviewed once the perceived risk of uncertainty has significantly reduced.

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

The Foundation will continue to support the community during the recovery from the COVID-19 pandemic through its programmes. This combined with the Foundation's new strategy 2021-2025 will provide a focus for the future. The four strategic priorities set out in the 2021-25 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.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

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.

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.

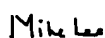
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 18 January 2022 and signed on their behalf by



Michael Lea - 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 2021 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 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.

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

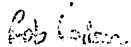
To the members of

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: 20 January 2022

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 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	-	166,826	166,826	197,929
Charitable activities:					
Education		1,072	711,385	712,457	640,449
Inclusion		51,357	142,563	193,920	168,372
Participation		47,200	71,072	118,272	108,182
Health		-	16,451	16,451	20,140
Other trading activities		-	62,454	62,454	44,406
Investments		-	51	51	199
Total income		<u>99,629</u>	<u>1,170,802</u>	<u>1,270,431</u>	<u>1,179,677</u>
Expenditure on:					
Raising funds		-	42,963	42,963	42,065
Charitable activities		<u>106,228</u>	<u>882,426</u>	<u>988,654</u>	<u>925,086</u>
Total expenditure	5	<u>106,228</u>	<u>925,389</u>	<u>1,031,617</u>	<u>967,151</u>
Net income / (expenditure)		(6,599)	245,413	238,814	212,526
Transfers between funds		-	-	-	-
Net movement in funds	6	(6,599)	245,413	238,814	212,526
Reconciliation of funds:					
Total funds brought forward		<u>17,055</u>	<u>403,896</u>	<u>420,951</u>	<u>208,425</u>
Total funds carried forward		<u><u>10,456</u></u>	<u><u>649,309</u></u>	<u><u>659,765</u></u>	<u><u>420,951</u></u>

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.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	9		32,976	36,752
Current assets				
Stock	10	2,034		-
Debtors	11	127,690		193,698
Cash at bank and in hand		598,091		301,700
		727,815		495,398
Liabilities				
Creditors: amounts falling due within 1 year	12	(101,026)		(111,199)
Net current assets			626,789	384,199
Net assets	14		659,765	420,951
Funds	15			
Restricted funds			10,456	17,055
Unrestricted funds			649,309	403,896
Total charity funds			659,765	420,951

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 18 January 2022 and signed on their behalf by

Michael

Michael Lea - Chairman

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2021

	2021 £	2020 £
Cash used in operating activities:		
Net movement in funds	238,814	212,526
Adjustments for:		
Depreciation charges	21,986	16,431
Loss on disposal of fixed assets	58	-
Investment income	(51)	(199)
Decrease / (increase) in stock	(2,034)	-
Decrease / (increase) in debtors	66,008	(48,659)
Increase / (decrease) in creditors	(10,173)	17,483
Net cash provided by operating activities	<u>314,608</u>	<u>197,582</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	51	199
Purchase of tangible fixed assets	(18,268)	(41,617)
Net cash used in investing activities	<u>(18,217)</u>	<u>(41,418)</u>
Increase in cash and cash equivalents in the year	296,391	156,164
Cash and cash equivalents at the beginning of the year	<u>301,700</u>	<u>145,536</u>
Cash and cash equivalents at the end of the year	<u><u>598,091</u></u>	<u><u>301,700</u></u>

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 2021

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. In reaching this conclusion the trustees have considered the impact of the ongoing Covid-19 pandemic. 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 2021

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:

	2021	2020
Raising funds	4.5%	3.2%
Charitable activities	95.5%	96.8%

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 2021

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 company 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 2021

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 £	2020 Total £
Income from:			
Donations	-	197,929	197,929
Charitable activities:			
Education	10,300	630,149	640,449
Inclusion	90,500	77,872	168,372
Participation	40,000	68,182	108,182
Health	5,000	15,140	20,140
Other trading activities	-	44,406	44,406
Investments	-	199	199
Total income	145,800	1,033,877	1,179,677
Expenditure on:			
Raising funds	-	42,065	42,065
Charitable activities	168,628	756,458	925,086
Total expenditure	168,628	798,523	967,151
Net income	(22,828)	235,354	212,526
Transfers between funds	(8,000)	8,000	-
Net movement in funds	(30,828)	243,354	212,526

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

3. Donations

	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

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Football League Trust	-	35,000	35,000
City Foundation	-	49,500	49,500
Coronavirus Job Retention Scheme	-	22,712	22,712
Fundraising donations	-	17,015	17,015
Gifts in kind	-	3,205	3,205
City share donation	-	63,573	63,573
Football Association Shield	-	2,932	2,932
Anonymous	-	1,107	1,107
Other grants and donations < £1,000	-	2,885	2,885
Total donations	-	197,929	197,929

Gifts in kind represent donated vehicle hire and bookkeeping services.

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2021, government grant funding came from the Coronavirus Job Retention Scheme (as per note 3 above) and in the prior year from Children in Need. The total value of these grants was £76,534 (2020: £32,712). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

5. Total expenditure

	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	<u>11,388</u>	<u>241,293</u>	<u>(252,681)</u>	<u>-</u>
Total expenditure	<u>42,963</u>	<u>988,654</u>	<u>-</u>	<u>1,031,617</u>

Total governance costs were £4,860 (2020: £4,560).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 7)	16,260	486,731	114,938	617,929
Kit, equipment, resources and education fees	-	65,935	-	65,935
Hire of facilities	-	79,098	-	79,098
Trophies and prizes	-	9,667	-	9,667
Vehicle hire	-	8,428	-	8,428
Motor, travel and subsistence	-	24,645	-	24,645
Tours	-	30,178	-	30,178
Fundraising, advertising and promotions	18,442	-	-	18,442
Audit	-	-	4,560	4,560
Accounting	-	-	13,509	13,509
Bank charges	-	-	720	720
Communication costs	-	-	9,763	9,763
Computer and software	-	-	14,311	14,311
Depreciation	-	-	16,431	16,431
Entertainment and hospitality	-	-	3,945	3,945
Insurance	-	-	1,476	1,476
Legal and professional fees	-	-	3,785	3,785
Printing, postage and stationery	-	-	8,344	8,344
Rent	-	-	11,204	11,204
Repairs and maintenance	-	-	133	133
Staff training and development	-	-	23,307	23,307
Sundry	-	-	1,341	1,341
Sub-total	34,702	704,682	227,767	967,151
Allocation of support and governance costs	7,363	220,404	(227,767)	-
Total expenditure	42,065	925,086	-	967,151

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

6. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	21,986	16,431
Trustees' indemnity insurance	773	868
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	4,860	4,560
▪ Other services (including VAT)	3,857	2,496

7. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	662,523	561,853
Social security costs	43,179	35,942
Pension contributions	23,305	20,084
Casual wages and freelancers	-	50
	<u>729,007</u>	<u>617,929</u>

No employees received emoluments of more than £60,000 (2020: 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 £178,427 (2020: £168,184).

Average staff numbers are as follows:

	2021 No.	2020 No.
Average head count (permanent staff only)	<u>27</u>	<u>26</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 2021

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2020	3,000	31,994	84,504	119,498
Additions in year	-	-	18,268	18,268
Disposals	-	-	(8,240)	(8,240)
At 31 May 2021	<u>3,000</u>	<u>31,994</u>	<u>94,532</u>	<u>129,526</u>
Depreciation				
At 1 June 2020	3,000	25,873	53,873	82,746
Charge for the year	-	3,050	18,936	21,986
On disposal	-	-	(8,182)	(8,182)
At 31 May 2021	<u>3,000</u>	<u>28,923</u>	<u>64,627</u>	<u>96,550</u>
Net book value				
At 31 May 2021	<u>-</u>	<u>3,071</u>	<u>29,905</u>	<u>32,976</u>
At 31 May 2020	<u>-</u>	<u>6,121</u>	<u>30,631</u>	<u>36,752</u>

10. Stock

	2021 £	2020 £
Kit and equipment	<u>2,034</u>	<u>-</u>

11. Debtors

	2021 £	2020 £
Trade debtors	46,447	84,815
Accrued income	67,195	95,685
Prepayments	11,734	10,640
Other debtors	<u>2,314</u>	<u>2,558</u>
	<u>127,690</u>	<u>193,698</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

12. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	39,280	31,989
Accruals	26,411	14,840
Deferred income	17,360	29,181
Other taxation and social security	13,250	30,306
Pension control account	4,621	3,919
Other creditors	104	964
	<u>101,026</u>	<u>111,199</u>

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

Balance brought forward	29,181	32,849
Amounts released during the period	(434,386)	(745,669)
Amounts deferred during the period	<u>422,565</u>	<u>742,001</u>
Balance carried forward	<u>17,360</u>	<u>29,181</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	
	2021 £	2020 £	2021 £	2020 £
Amount falling due:				
Within 1 year	32,500	32,500	1,578	4,735
Within 2 - 5 years	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,578</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	32,976	32,976
Net current assets	<u>10,456</u>	<u>616,333</u>	<u>626,789</u>
Net assets at 31 May 2021	<u>10,456</u>	<u>649,309</u>	<u>659,765</u>

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	36,752	36,752
Net current assets	<u>17,055</u>	<u>367,144</u>	<u>384,199</u>
Net assets at 31 May 2020	<u>17,055</u>	<u>403,896</u>	<u>420,951</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

15. Movements in funds

	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

Purposes of restricted funds

Children in Need	Project focused on helping children and young people with disabilities to take part in regular sporting and physical activity.
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.
iMentor	The I-Mentor project, funded as part of the EFL Trust innovation grant, aims to engage with young people in foster care.
Joy of Moving	The Home School Festival is part of the Joy of Moving programme which is an unbranded CSR project by Ferrero designed to help children develop valuable life skills and get moving during the COVID-19 lockdowns.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

15. Movements in funds (continued)

Purposes of restricted funds (continued)

PFA Union learning grant	Grants for promotion and publicity materials and for IT equipment to support education.
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.
SportME	The SportME project aims to share methodologies for the social inclusion of young people using mentoring in the field of sport. Working with international partners from Portugal and Spain.
You vs Train	Grant for the Foundation to raise awareness of the Network Rail You vs. Train campaign.

Prior year comparative	At 1 June 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2020 £
Restricted funds					
The Medlock	-	5,000	(5,000)	-	-
Children in Need	-	10,000	(6,678)	-	3,322
EFL Trust	-	8,000	-	(8,000)	-
iMentor	11,935	12,500	(17,744)	-	6,691
Kickin2Shape	8,479	-	(8,479)	-	-
PFA Union learning grant	-	2,300	(2,300)	-	-
Premier League Kicks	-	60,000	(52,958)	-	7,042
Premier League Primary Stars	-	40,000	(40,000)	-	-
You vs Train	-	3,000	(3,000)	-	-
Your City, Your Club	9,899	-	(9,899)	-	-
Walking Sport	17,570	5,000	(22,570)	-	-
Total restricted funds	47,883	145,800	(168,628)	(8,000)	17,055
Unrestricted funds					
General funds	160,542	1,033,877	(798,523)	8,000	403,896
Total unrestricted funds	160,542	1,033,877	(798,523)	8,000	403,896
Total funds	208,425	1,179,677	(967,151)	-	420,951

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

16. Related party transactions

Jon Lansdown, Mark Ashton and Doug Harman are directors of Bristol City Football Club Limited. Jon Lansdown is also director of Ashton Gate Limited and Bristol Sport Limited. Mark Ashton is also a director of Football League Limited. Mike Lea was a partner of Francis Clark LLP until November 2020.

Transactions between these parties during the year were as follows:

	Income	Expenditure	Net debtor / (creditor) at 31 May 2021
Ashton Gate Limited	-	(127,186)	(18,913)
Bristol City Football Club Limited	-	(1,937)	-
Bristol Sport Limited	1,406	(7,712)	(1,824)
Football League Limited	-	(2,400)	-
Francis Clark LLP	-	(12,185)	-
	<u>1,406</u>	<u>(151,419)</u>	<u>(20,737)</u>