

Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2020

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2020

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
Senior management team	Dan White - Chief Executive Officer Chris Stenner - Head of Education James Edwards - Projects & Partnerships Manager Polly Wardle - Deputy 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 2020

The trustees present their report and the audited financial statements for the year ended 31 May 2020.

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 ('the 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 of nine trustees, six independent trustees and three 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 the Club 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. The COVID-19 pandemic poses a significant risk to the Foundation in terms of organisational outcomes and financial stability. To manage the risk appropriately the finance and governance committee have increased the frequency of meetings and will continue to do so until the risk that COVID-19 poses has reduced. The senior leadership team have also increased frequency of meetings. The financial impact has been mitigated by using Government schemes including the Coronavirus Job Retention Scheme to furlough staff whilst activity was suspended. The Foundation will continue to use relevant schemes to safeguard the future of the charity.

Objectives and activities

We at the Foundation are the official charity of Bristol City Football Club. We use football as a means to support our local community and improve the lives of people across the city. The Foundation's objectives are to:

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Report of the trustees

For the year ended 31 May 2020

- Increase participation in sport and develop talent pathways;
- Promote wellbeing and healthy lifestyles within local communities;
- Deliver an inclusive programme of activities that involves and engages hard to reach groups, improving community cohesion;
- Develop and empower leaders, coaches and volunteers;
- Engage and inspire young people raising and celebrating educational achievement; and
- Govern the operations of the Foundation efficiently and effectively.

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

We tailor all of our delivery in order 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. We strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture through to social isolation and exclusion.

We also recognise the importance of education and operate our very own education department which provides opportunities for post-16 and degree level students. By harnessing the inspirational power of football and the Club we are able to 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 and socially as well as academically and is welcoming of students of all academic abilities.

Achievements and performance

2019 saw a rebrand of both Bristol City Football Club and its official charity from Bristol City Community Trust to Bristol City Robins Foundation, the change has enhanced the connection between the organisation and the community they serve.

Education

BTEC Level 2 & 3 – Ashton Gate Centre

It has been a very positive year for the programme, despite the obvious challenges posed by COVID-19. The centre's 48 level 3, year 13 learners and the 16 level 2 learners successfully completed the course with all current year 12's due to progress to year 13.

In terms of extra-curricular activities, the year 12's took part in the annual NCS programme during October and students from both years took part in a range of trips including an international tour. This included 50 students travelling to Portugal for 5 days of training, fixtures and the opportunity to experience a different culture. Students also continued to engage extremely well within our Volunteering For Employment (VFE) programme, with year 12 and 13 students at Ashton Gate completing a total of 3,765 voluntary hours in the 2019/20 academic year.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2020

Foundation Degree Community Football Coaching and Development

The programme has experienced one of its most successful years to date with all students passing all modules across the three year groups. Over 50% of current year two students are also opting to continue their studies at Ashton Gate by progressing on to their BSc Top up Year.

In terms of practical delivery, students have engaged in regular coaching within various Foundation / Club projects and programmes, with each student delivering around 8-12 hours per week within the community. This has included delivery of the Premier League Primary Stars and Kicks programmes as well as supporting our 11-a-side college teams and BCWFC youth teams. A number of students have also now progressed into part time coaching and refereeing roles with the Foundation.

Sports Business and Entrepreneurship degree (BA)

Another successful year saw the programme reach capacity with students now enrolled on all years of the programme. We have continued to scaffold students to support project engagement, linking to more real life business exposure through projects and professionals, both in the Ashton Gate network and beyond. The students also benefitted from the opportunity to take part in a learning journey to Prague prior to the outbreak of COVID-19. In the summer of 2020, the programme's first cohort of third year students graduated from the programme. In addition to this, all students in year one and two of the programme transitioned into the next year of the programme.

BTEC Level 3 - Merchants Academy Centre

The 2019-20 academic year has proven to be a challenging but rewarding time both from a practical and academic viewpoint. The course has grown, going from having ten students enrolled at the start of the 2018-19 academic year, to finishing with 19 students enrolled onto the course. This academic year also saw the first group complete the two year programme.

Premier League Primary Stars

The past 12 months have seen the Premier League Primary Stars (PLPS) project focus on improving the quality of delivery, whilst maintaining a high volume of engagement that exceeds the minimum targets set by the Premier League Charitable Fund. We have achieved the following milestones; 1,400 participants across 35 schools/venues, 29 teachers supported in PE lessons, 22 English and Maths interventions, three targeted interventions and two social action projects.

Inclusion

Premier League Kicks

Prior to the COVID-19 pandemic we launched new sessions in two key areas for the Foundation: Knowle West and Hartcliffe. These, in addition to other kicks sessions, have seen over 520 young people attending in the first part of the year. The programme now includes a wider inclusive remit with new aspects including girls only, special educational needs and disabilities specific sessions.

Foster carers football & I-Mentor

This project has continued to grow with a strong partnership with the Avon Foster Carers Association with 53 young people registered on the programme and regularly attending sessions. The impact on the young people's behaviour has been notable with a reduction in behavioural incidents both in and outside of the sessions. This is testament to the relationships built with the staff who mentor the young people on a one to one basis. The mentors logged over 400 hours of one to one support pre COVID-19 which has helped to foster many positive changes in the young people.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2020

Associate teams

The “We are City” programme has the ultimate aim to make the dream of representing Bristol City a possibility for everyone. 2019 saw the introduction of a power chair football team, the club joining representative teams from a variety of inclusive backgrounds.

Health

FIT Robins

FIT Robins, a new health and wellbeing programme launched in January 2020 in partnership with the ELF Trust and Sport England. The first cohort managed to lose 182.3Kg in just 12 weeks. The end of the programme coincided with the national lockdown but that didn't stop the 16 participants who continued on their journeys to lead healthier lives through a number of remote challenges set by the Foundation coaching staff. The most notable of these challenges saw the group walking a total of 1.8 million steps in just three weeks which equated to walking from Ashton Gate Stadium to every other SkyBet Championship stadium - more than 859 miles.

Slim2Win

With similar weight loss success to FIT Robins the Slim2Win programme continued its success into year two. Successful case studies led to the programme featuring in Channel 4's “How to Beat Fat”. The programme was paused due to the COVID-19 pandemic, but has since picked up where it left off upon its return.

COVID-19 pandemic

Following the introduction of COVID-19 lockdown restrictions, we worked in partnership with Ashton Gate Stadium and the Club, the police and food redistribution charity, Fareshare South West, to provide a food delivery service for the most vulnerable families that we work with.

Ashton Gate stadium was used as a hub for the operation, where staff and volunteers created food parcels and grocery supply boxes every week. By speaking to head teachers, key members of staff within primary schools, the local police force and community leaders - that we have built strong relationships with, we were able to identify those who needed our support most in the community. Our team made bi-weekly deliveries of food packages to those most in need. In addition to these essential food supplies, we were also able to deliver books and a range of other learning resources directly to the households, ensuring that whilst the young people were not able to attend school they were able to continue with their education.

Over the five month period following the government lockdown our team delivered in excess of 50,000 meals to those most in need in our city. Not only did these deliveries provide families with vital food supplies and learning resources, but it also enabled our team to continue to support some of the most vulnerable in our community, and ensured that they did not have to face the period of lockdown alone.

COVID 19 also disrupted how we deliver our education provision. Our team were quick to adapt to online delivery, with all lessons continuing via digital platforms. Teaching staff remotely delivered a full timetable to all students enrolled to ensure a continuity in their education. This was supported by one-to-one support sessions, wellbeing sessions and practical activities to keep students engaged and to ensure they did not face the challenges of lockdown alone. To round off the year, we hosted an online awards evening to celebrate the success of the students. The evening was broadcast live from Ashton Gate Stadium with a number of special guests - ranging from players to management staff, to the club chairman - taking part to announce the awards and recognise the success of the students. The event has since been watched by more than 1,000 people.

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Report of the trustees

For the year ended 31 May 2020

During lockdown we also produced a series of digital resources which provided young people with a variety of physical challenges to try at home. These videos - titled the 'Stay at Home Challenge' series - integrated fun physical activity with education and thus supplemented the young people's home-schooling. 'Stay at Home Challenge' episodes were produced on a biweekly basis and were shared directly with schools who featured them onto their online learning portals as well as on our various social media platforms. The series enabled pupils to feeling continue their development and also acted as a means to keep them engaged with our coaching team. In total, the series received in excess of 16,000 views across all social media platforms.

To supplement the 'Stay at Home Challenge' episodes, we also produced activity sheets which included physical challenges as well as maths, writing, numeracy and reading/literacy activities. The activity sheets improved physical and mental wellbeing whilst developing the young people's coordination skills and knowledge.

Throughout the pandemic we have ensured that all beneficiaries engaged in our various programmes have received support from our team. We made all participants aware that we were available if they wanted someone to talk to and that our staff would happily communicate via phone or online platforms during lockdown.

In addition to the aforementioned initiatives developed during lockdown, we also created the '#MyMove' initiative which aimed to keep our active and connected via the power of social media. Our staff started the movement by showcasing some of their skills and encouraging participants and the community in general to get involved. The initiative proved successful with people across Bristol sharing their 'moves' on social media and cumulated with professional players from both Bristol City and Bristol City Women's Football teams getting involved as well as our associate teams and even an entry from Brazil.

Following the easing of restrictions over the summer period, our delivery has gradually been able to re-start with a full complement of activities available to beneficiaries in September 2020.

The trustees have considered the impact of the COVID-19 pandemic on the charity's current and future financial position. The expected implications are:

- a reduction in income via fundraising; and
- a potential reduction in long term grant funding.

The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- developing a fundraising strategy; and
- continued diversification of funding streams.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- the charity holds total funds of £420,951; and
- the charity's key funders have confirmed they will continue to support the Foundation for the 2020/21 season, including the Premier League Charitable Fund, EFL Trust, Children in Need, Gatehouse Green Learning Trust, Cabot Learning Federation, USW and UWE.

The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) of the financial statements.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2020

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising it engages 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 2020 show net incoming resources of £212,526 (2019: £89,968). Total income was £1,179,677 (2019: £959,972) and total expenditure was £967,151 (2019: £870,004).

The trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2019/2020, 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 is 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 operating costs for three to six months, this equates to a range of between £200,893 and £401,786. The unrestricted reserves (defined as unrestricted net current assets) sum held is £367,144 (2019: £148,976). 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 future periods

Due to the COVID-19 pandemic, the Foundation will focus on maintaining current services and programmes and adapting them so they are still relevant and accessible. Part of this will be based on ensuring that the workforce is fit for purpose and the structure and function is efficient.

The charity will continue to develop innovative projects to ensure that it continually meets the needs of those in its community. This is more important than ever, with the fallout from the COVID-19 pandemic set to have a major impact on the people in the communities we are part of. We will look to tailor our offer to suit the needs of the community ensuring support is in keeping with our charitable objectives.

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).

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2020

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 19 January 2021 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 2020 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 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our 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

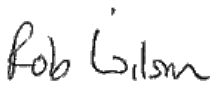
Our responsibilities for the audit of the financial statements

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.

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.



Date: 21 January 2021

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 2020

				2020	2019
	Note	Restricted £	Unrestricted £	Total £	Total £
Income from:					
Donations	3	-	197,929	197,929	98,929
Charitable activities:					
Education		10,300	630,149	640,449	538,791
Inclusion		90,500	77,872	168,372	34,283
Participation		40,000	68,182	108,182	171,527
Health		5,000	15,140	20,140	47,816
Other trading activities		-	44,406	44,406	68,474
Investments		-	199	199	152
Total income		<u>145,800</u>	<u>1,033,877</u>	<u>1,179,677</u>	<u>959,972</u>
Expenditure on:					
Raising funds		-	42,065	42,065	44,727
Charitable activities		<u>168,628</u>	<u>756,458</u>	<u>925,086</u>	<u>825,277</u>
Total expenditure	5	<u>168,628</u>	<u>798,523</u>	<u>967,151</u>	<u>870,004</u>
Net income / (expenditure)		(22,828)	235,354	212,526	89,968
Transfers between funds		<u>(8,000)</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
Net movement in funds	6	(30,828)	243,354	212,526	89,968
Reconciliation of funds:					
Total funds brought forward		<u>47,883</u>	<u>160,542</u>	<u>208,425</u>	<u>118,457</u>
Total funds carried forward		<u><u>17,055</u></u>	<u><u>403,896</u></u>	<u><u>420,951</u></u>	<u><u>208,425</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 14 to the accounts.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	9		36,752	11,566
Current assets				
Debtors	10	193,698		145,039
Cash at bank and in hand		301,700		145,536
		495,398		290,575
Liabilities				
Creditors: amounts falling due within 1 year	11	(111,199)		(93,716)
Net current assets			384,199	196,859
Net assets	13		420,951	208,425
Funds	14			
Restricted funds			17,055	47,883
Unrestricted funds			403,896	160,542
Total charity funds			420,951	208,425

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 19 January 2021 and signed on their behalf by



Michael Lea - Chairman

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2020

	2020 £	2019 £
Cash used in operating activities:		
Net movement in funds	212,526	89,968
Adjustments for:		
Depreciation charges	16,431	14,025
Investment income	(199)	(152)
Interest paid	-	255
Decrease / (increase) in debtors	(48,659)	(67,947)
Increase / (decrease) in creditors	17,483	1,000
Net cash provided by operating activities	197,582	37,149
Cash flows from investing activities:		
Dividends, interest and rents from investments	199	152
Purchase of tangible fixed assets	(41,617)	(3,652)
Net cash used in investing activities	(41,418)	(3,500)
Cash flows from financing activities:		
Repayments of obligations under finance leases	-	(1,251)
Net cash used in financing activities	-	(1,251)
Increase in cash and cash equivalents in the year	156,164	32,398
Cash and cash equivalents at the beginning of the year	145,536	113,138
Cash and cash equivalents at the end of the year	301,700	145,536

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 2020

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 COVID-19 pandemic has had a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds total, unrestricted funds of £403,896, and a cash balance of £301,700. In addition, the charity's key funders have confirmed they will continue to support the Foundation for the 2020/21 season. The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For these reasons, the accounts have been prepared on the going concern basis.

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 2020

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:

	2020	2019
Raising funds	3.0%	5.0%
Charitable activities	97.0%	95.0%

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 2020

1. Accounting policies (continued)

k) 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.

l) 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.

m) 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.

n) 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.

o) 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.

p) Finance and operating leases

Assets that are held by the charity under leases which transfer to the charity substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease, or if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. The difference between the capitalised cost and the total obligation under the lease represents the finance charge. Finance charges are written off to the statement of financial activities over the period of the lease so as to produce a constant periodic rate of charge on the remaining balance of the liability.

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 2020

1. Accounting policies (continued)

q) 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 described below.

Depreciation

As described in note 1j to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparatives

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations	-	98,929	98,929
Charitable activities:			
Education	1,100	537,691	538,791
Inclusion	32,500	1,783	34,283
Participation	91,600	79,927	171,527
Health	34,500	13,316	47,816
Other trading activities	-	68,474	68,474
Investments	-	152	152
Total income	159,700	800,272	959,972
Expenditure on:			
Raising funds	-	44,727	44,727
Charitable activities	140,650	684,627	825,277
Total expenditure	140,650	729,354	870,004
Net income	19,050	70,918	89,968
Transfers between funds	12,466	(12,466)	-
Net movement in funds	31,516	58,452	89,968

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

3. Donations

	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

Prior period comparative:

	Restricted £	Unrestricted £	2019 Total £
Football League Trust	-	35,000	35,000
City Foundation	-	22,060	22,060
Fundraising donations	-	19,645	19,645
Gifts in kind	-	7,612	7,612
Bristol Sport Limited	-	6,701	6,701
Football Association Shield	-	2,000	2,000
Anonymous	-	1,975	1,975
Other grants and donations < £1,000	-	3,936	3,936
Total donations	-	98,929	98,929

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 2020, government grant funding came from the Coronavirus Job Retention Scheme (as per note 3 above) and from Children in Need (as per note 14). The total value of these grants was £32,712 (2019: £nil). There are no unfulfilled conditions or contingencies attaching to these grants in 2019/20.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

5. Total expenditure

	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	<u>7,363</u>	<u>220,404</u>	<u>(227,767)</u>	<u>-</u>
Total expenditure	<u>42,065</u>	<u>925,086</u>	<u>-</u>	<u>967,151</u>

Total governance costs were £4,560 (2019: £4,380).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Staff costs (note 7)	19,716	378,341	94,844	492,901
Kit, equipment, resources and education fees	-	73,900	-	73,900
Hire of facilities	-	59,995	-	59,995
Trophies and prizes	-	11,055	-	11,055
Vehicle hire	-	9,935	-	9,935
Motor, travel and subsistence	-	22,696	-	22,696
Tours	-	35,524	-	35,524
Fundraising, advertising and promotions	12,826	-	-	12,826
Audit	-	-	4,380	4,380
Accounting	-	-	18,416	18,416
Bank charges	-	-	659	659
Communication costs	-	-	7,881	7,881
Computer and software	-	-	23,422	23,422
Depreciation	-	-	14,025	14,025
Entertainment and hospitality	-	-	445	445
Finance costs	-	-	868	868
Insurance	-	-	808	808
Legal and professional fees	-	-	15,257	15,257
Printing, postage and stationery	-	-	7,831	7,831
Rent	-	-	31,721	31,721
Repairs and maintenance	-	-	154	154
Staff training and development	-	-	24,426	24,426
Sundry	-	-	879	879
Sub-total	32,542	591,446	246,016	870,004
Allocation of support and governance costs	12,185	233,831	(246,016)	-
Total expenditure	44,727	825,277	-	870,004

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

6. Net movement in funds

This is stated after charging:

	2020 £	2019 £
Depreciation	16,431	14,025
Trustees' indemnity insurance	868	784
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	4,620	4,380
▪ Other services (including VAT)	2,496	1,968

7. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	561,853	446,708
Social security costs	35,942	27,904
Pension contributions	20,084	16,844
Casual wages and freelancers	50	1,445
	617,929	492,901

No employees received emoluments of more than £60,000 (2019: 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 £168,184 (2019: £161,226).

Average staff numbers are as follows:

	2020 No.	2019 No.
Average head count	39	32

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 2020

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2019	6,000	28,794	49,391	84,185
Additions in year	-	3,200	38,417	41,617
Disposals	<u>(3,000)</u>	<u>-</u>	<u>(3,304)</u>	<u>(6,304)</u>
At 31 May 2020	<u>3,000</u>	<u>31,994</u>	<u>84,504</u>	<u>119,498</u>
Depreciation				
At 1 June 2019	6,000	23,356	43,263	72,619
Charge for the year	-	2,517	13,914	16,431
On disposal	<u>(3,000)</u>	<u>-</u>	<u>(3,304)</u>	<u>(6,304)</u>
At 31 May 2020	<u>3,000</u>	<u>25,873</u>	<u>53,873</u>	<u>82,746</u>
Net book value				
At 31 May 2020	<u>-</u>	<u>6,121</u>	<u>30,631</u>	<u>36,752</u>
At 31 May 2019	<u>-</u>	<u>5,438</u>	<u>6,128</u>	<u>11,566</u>

Hire purchase agreements

The depreciation charged to the financial statements in the year in respect of assets held under hire purchase agreements amounted to £nil (2019: £1,649).

10. Debtors

	2020 £	2019 £
Trade debtors	84,815	79,796
Accrued income	95,685	59,173
Prepayments	10,640	5,579
Other debtors	<u>2,558</u>	<u>491</u>
	<u>193,698</u>	<u>145,039</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

11. Creditors : amounts due within 1 year

	2020 £	2019 £
Trade creditors	31,989	30,612
Accruals	14,840	19,314
Deferred income	29,181	32,849
Other taxation and social security	30,306	7,868
Pension control account	3,919	2,957
Other creditors	964	116
	<u>111,199</u>	<u>93,716</u>

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

Balance brought forward	32,849	28,047
Amounts released during the period	(745,669)	(738,788)
Amounts deferred during the period	<u>742,001</u>	<u>743,590</u>
Balance carried forward	<u>29,181</u>	<u>32,849</u>

12. Operating leases

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

	Land and buildings		Motor vehicles	
	2020 £	2019 £	2020 £	2019 £
Amount falling due:				
Within 1 year	32,500	32,500	4,735	288
Within 2 - 5 years	<u>-</u>	<u>-</u>	<u>1,578</u>	<u>-</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

13. Analysis of net assets between funds

	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>
 Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	11,566	11,566
Net current assets	<u>47,883</u>	<u>148,976</u>	<u>196,859</u>
Net assets at 31 May 2019	<u>47,883</u>	<u>160,542</u>	<u>208,425</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

14. Movements in funds

	At 1 June 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2020 £
Restricted funds					
The Medlock Charitable Trust	-	5,000	(5,000)	-	-
Children in Need	-	10,000	(6,678)	-	3,322
EFL Trust infrastructure grant	-	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

Purposes of restricted funds

The Medlock Charitable Trust	Grant to support the Foundation to employ an apprentice coach.
Children in Need	Project focused on helping children and young people with disabilities to take part in regular sporting and physical activity.
EFL Trust infrastructure grant	Grant to support the Foundation to purchase and install two touch screen computers. The transfer represents the spend on these capital items.
iMentor	The I-Mentor project, funded as part of the EFL Trust innovation grant, aims to engage with young people in foster care.
Kickin2Shape	Kickin2Shape combines educational, classroom-based activity – to discuss healthy lifestyles, diet and nutrition - with football sessions suitable to the needs of the group. Participants are required to have a Body Mass Index (BMI) of over 27 to access the programme, which is delivered in some of the most inactive areas in Bristol.
PFA Union learning grant	Grants for promotion and publicity materials and for IT equipment to support education.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

Purposes of restricted funds (continued)

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.
You vs Train	Grant for the Foundation to raise awareness of the Network Rail You vs. Train campaign.
Your City, Your Club	The Your City Your Club project's principle aims are to increase engagement of under-represented fans from south and central Bristol, on match days and non-match days at Bristol City FC.
Walking Sport	Walking Football is a slower paced game to normal football which enables participants of any age to be active and play the "Beautiful Game". Open to males and females over 50 years age within targeted areas of South Bristol.

	At 1 June 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2019 £
Prior year comparative					
Restricted funds					
Apprenticeship Funding	385	-	(385)	-	-
Bristol Sport Foundation -	3,284	20,000	(5,714)	-	17,570
Walking Sport					
I-Mentor	-	12,500	(565)	-	11,935
Lawn Tennis Association	-	7,500	(7,500)	-	-
Premier League for Girls	1,331	25,000	(34,889)	8,558	-
Premier League Kicks	-	20,000	(23,908)	3,908	
Premier League Primary Stars	5,104	40,000	(45,104)	-	
Professional Footballers Association	-	1,100	(1,100)	-	-
Sport England - Kickin2Shape	6,263	14,500	(12,284)	-	8,479
Your City Your Club	-	19,100	(9,201)	-	9,899
Total restricted funds	16,367	159,700	(140,650)	12,466	47,883
Unrestricted funds					
General funds	102,090	800,272	(729,354)	(12,466)	160,542
Total unrestricted funds	102,090	800,272	(729,354)	(12,466)	160,542
Total funds	118,457	959,972	(870,004)	-	208,425

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2020

15. 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 is a director of Francis Clark LLP.

Transactions between these parties during the year were as follows:

	Income	Expenditure	Net debtor / (creditor) at 31 May 2020
Ashton Gate Limited	189	(81,185)	(23,972)
Bristol City Football Club Limited	2,573	(707)	-
Bristol Sport Limited	14,395	(21,059)	(3,878)
Football League Limited	32,255	(20,070)	(8,400)
Francis Clark LLP	-	(6,840)	(3,300)
	<u>49,412</u>	<u>(129,861)</u>	<u>(39,550)</u>