

Charity Registration Number: 1165303

Gloucester Rugby Community Charity  
Report and unaudited financial statements  
For the period ending 30 June 2018

## **Gloucester Rugby Community Charity**

### **Legal and administrative information**

Trustees: Stephen Vaughan  
Mark Fairbrother  
Michael Turner

Charity Number: 1165303

Charitable Incorporated Organisation Number: CE005261

Office: Kingsholm  
Kingsholm Road  
Gloucester  
GL1 3AX

Accountants: Hazlewoods LLP  
Chartered Accountants  
Windsor House  
Bayshill Road, Cheltenham  
GL50 3AT

Bankers: HSBC Bank plc  
The Cross  
Gloucester  
GL1 2AP

## **Gloucester Rugby Community Charity**

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## **Gloucester Rugby Community Charity**

### **Trustees Report for the period ended 30 June 2018**

The trustees present their report together with the financial statements for the year period 30 June 2018.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Structure, governance and management**

Gloucester Rugby Community Charity is a Charitable Incorporated Organization (CIO), incorporated on 25 January 2016. The company was established under a Memorandum of Association and is governed under its Articles of Association, copies of which are available for inspection at the company's office or may be obtained by writing to the secretary.

The trustees who served during the period and up to the date of this report are set out below.

The Gloucester Rugby Community Charity objectives are to promote community participation in healthy recreation, by providing facilities for the playing of rugby and other leisure time occupations in the interest of social welfare of the public generally, and in particular, young people within Gloucestershire and the surrounding areas. The Gloucester Rugby Community Charity aims to enhance the lives of young people through sport, with a particular focus on those with social and other disadvantages. By utilising its relationship with Gloucester Rugby Limited, the charity aims to make a positive impact on the lives of the citizens in Gloucestershire and beyond.

Gloucester Rugby Community Charity seeks to make its Board of Trustees as diverse as possible in terms of geographical knowledge, background, experience and capabilities. In this way, the requirements of the Gloucester Rugby Community Charity and the community are best served. Suitable candidates are considered by the existing board of trustees.

The board of trustees has the power to appoint new trustees after due consideration by the board. Potential Trustees are recommended to the board by existing Trustees and Patrons. New trustees have normally shown particular interest in Gloucester Rugby Community Charity and therefore have a clear concept of what the Charity is, what it aims to do and broadly how it goes about doing it.

New trustees spend time with the staff and Chairman to gain an in-depth knowledge of the governance and administration of the foundations activities. The foundation provides a dedicated 'Trustee pack' for new Trustees to provide a structured and more formal approach to induction.

#### **Organisational Structure**

The governance of the Gloucester Rugby Community Charity rests with the board of trustees. This board has a membership with no defined maximum number. The trustees meet as necessary. Meetings include input from the Head of Community who has no voting rights and any others who can make a contribution.

The Head of Community is responsible for managing the operation of the Gloucester Rugby Community Charity on behalf of the Trustees and reports directly to the Chairman of that Board. All other staff report to the members of the Trustee board, enabled by the Head of Community. The Head of Community is responsible for the day to day organisation of the projects, programmes, initiatives, and current applications to various funds. The Community Team handle all matters relating to liaison with many communities in the immediate and extended counties making them aware of the aims and objectives of The Gloucester Rugby Community Charity.

## **Gloucester Rugby Community Charity**

### **Trustees Report (continued) for the period ended 30 June 2018**

#### **Trustees**

The following Trustees who have held office during the period are:

Stephen Vaughan

Mark Fairbrother

Michael Turner

None of the Trustees has any beneficial interest in the company.

#### **Risk assessment**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees conduct, on an annual basis, their own review of the major risks to which the charity is exposed and put into place systems to mitigate those risks identified. The trustees entrust the financial management and reporting of the Gloucester Rugby Community Charity to Gloucester Rugby Limited.

External risks to funding have led to the development of a strategic plan which will allow for diversification of funding and co-operation with other charities, voluntary bodies and statutory authorities so long as the income and property of the charity shall be applied solely towards the promotion of the objects. Internal risks are minimised by the implementation of procedures for authorization of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they meet the needs of the charity.

#### **Objectives and activities**

The objective of the Gloucester Rugby Community Charity is to promote the education, motivation and inspiration of people through the power of sport, in particular the advancement of education, the protection of good health, both mental and physical and the relief of poverty distress and disability or sickness and other exclusively charitable purposes which are in the opinion of the Trustees beneficial to our communities.

The aims of our foundation are:

- To help build a more active, inclusive and healthy community
- To improve educational standards within our community
- To help create a safer and more cohesive community

Our commitment to our community is through long-term projects that contain a focused purpose and outcome. Our community benefit greatly from the activities, and once the outcome has been achieved, the engagement vehicle of rugby allows us to further our aims of developing our brand and reputation while our Partners and Sponsors benefit from their investment.

## **Gloucester Rugby Community Charity**

### **Trustees Report (continued) for the period ended 30 June 2018**

#### **Achievements and performance**

The Gloucester Rugby Community Charity holds the mission statement to change the lives of young people through rugby, and is focussed around four key areas, with our work aiming to encourage action with being healthy, being active, being smart and being included.

Firstly, the Charity aims to tackle health issues affecting young people, by promoting a healthy lifestyle and addressing childhood obesity as an issue affecting Gloucestershire.

Secondly, by encouraging people to get active and participate in rugby and sports is seen as a key aspect of our work, irrespective of perceived barriers to participation.

With a new classroom created at Kingsholm Stadium, there is a real focus on education, whilst improving skills and employability are key issues within the county.

And a fourth key area looked at is inclusion, with Gloucester as a city and county that is rich with diversity, it is vital to ensure that we live and work harmoniously together and everyone feels included.

The 2017/18 financial year has proved to be very successful, with the charity generating a surplus for the year of £53,304 (2017 – deficit of £48,804). The charity has now firmly established itself within the community and is positively influencing the lives of young people in the area.

Steps have been taken to ensure adequate policies are in place for governance, standards, safeguarding and efficiency which will facilitate the charity as it grows and develops.

Key highlights during the 2017/18 period include:

- Through funding received from Gloucestershire Environmental Trust a new classroom has been developed to enable the Charity to further expand its education work within the local community.
- Through the continued Premiership Rugby-funded programme called Project Rugby we have established a mixed-ability rugby team in the Gloucestershire region.
- HITZ – an educational training programme for young people (aged 16-19) combining sport and physical activity with completed accredited educational qualifications (in partnership with Premiership Rugby Limited).
- Walking Rugby – the continued delivery of the fast-growing sport of Walking Rugby to the over-50s and extended community
- Wheelchair Rugby – the Gloucester Rugby Wheelchair Rugby development programme sponsored by EDF Energy and Lanes Health. The partnership has seen the development of the adult Gloucester Rugby Wheelchair team providing opportunities for disabled people to get active and involved in the sport. Weekly club coaching sessions are held at Imjin Barracks, and the team competes in division 2 of the Super Series. There are also plans to introduce a junior team.
- Sessions with children from local schools focusing on health and well-being as well as including heritage tours
- Move like a pro: Promoting men's health open to all members of the public, developed in association with Premiership Rugby
- Postcode Lottery: Developing girls rugby in the community and focusing on tackling stigma and mental health as well as promoting wellbeing, care for others, physical activity good nutrition & healthy diet.

#### **Reserves Policy**

It is the objective of the charity to increase unrestricted funds to the level required to provide sufficient funds to cover administration costs for a period of three months.

#### **Financial Review**

The charity's total income for the year was £264,657 (2017 - £173,404), comprising donations of £24,316 (2017 - £45,067), charitable activities of £158,358 (2017 - £98,554) and other trading activities of £81,983 (2017 - £29,783).

Although the charity is in its early stages and still establishing itself within the community it has generated a surplus of £53,304 during the year (2017 – deficit of £48,804).

## **Gloucester Rugby Community Charity**

### **Trustees Report (continued) for the period ended 30 June 2018**

#### **Plans for the future**

The charity plans continuing the activities as outlined above in the forthcoming years, subject to satisfactory funding and self-funding arrangements.

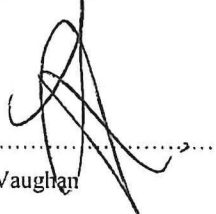
#### **Going Concern**

The trustees consider that the charity has sufficient forecast income and available resources to cover the ongoing activities of the charity for the foreseeable future

#### **Acknowledgements**

It is not practical to fully acknowledge all the support received by the Foundation, but the Foundation could not carry out its activities without the enormous unstinting effort from the professional players at Gloucester Rugby who continue to give voluntary input into the success of the Gloucester Rugby Community Charity, and financial support from Gloucester Rugby Limited.

Approved by the board of Trustees on 22/03/19 and signed on its behalf by

  
.....  
S Vaughan

## Gloucester Rugby Community Charity

### Independent examiners report to the trustees of Gloucester Rugby Community Charity

I report on the accounts of the Gloucester Rugby Community Charity for the period ended 30 June 2018 which comprise the statement of financial activities, the balance sheet and the related notes,

#### Respective responsibilities of trustees and examiner

I report to the trustees on my examination of the accounts of the above Charity for the year ended 30 June 2018.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


#### Independent examiners statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
R Hancock  
On behalf of  
Hazlewoods LLP, Chartered Accountants

*28/3/2019*  
Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT



## Gloucester Rugby Community Charity

### Statement of Financial Activities including income and expenditure account for the period ended 30 June 2018

|                                      |       | Year ended<br>30 June 2018<br>Unrestricted | Year ended<br>30 June 2018<br>Restricted | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|--------------------------------------|-------|--|--|-------------------------------------|---------------------------------------|
| <u>Income from:</u>                  | Notes | £  | £  | £                                   | £                                     |
| Charitable activities                | 2     | 19,746                                     | 138,612                                  | 158,358                             | 98,554                                |
| Donations and legacies               | 3     | 24,316                                     | -  | 24,316                              | 45,067                                |
| Other trading activities             | 4     | 61,983                                     | 20,000                                   | 81,983                              | 29,783                                |
| <b>Total Income</b>                  |       | <b>106,045</b>                             | <b>158,612</b>                           | <b>264,657</b>                      | <b>173,404</b>                        |
| <u>Expenditure on</u>                |       |  |  |                                     |                                       |
| Charitable Activities                | 5     | 52,741                                     | 158,612                                  | 211,353                             | 222,208                               |
| <b>Net movement in funds</b>         |       | <b>53,304</b>                              | <b>-</b>                                 | <b>53,304</b>                       | <b>(48,804)</b>                       |
| Fund balances at 1 July 2017         |       | (48,804)                                   | -  | (48,804)                            | -                                     |
| <b>Fund balances at 30 June 2018</b> | 11    | <b>4,500</b>                               | <b>-</b>                                 | <b>4,500</b>                        | <b>(48,804)</b>                       |

Income is derived wholly from continuing activities.

The company has no recognised gains or losses other than those stated in the Statement of financial activities above.

The statement of financial activities also complies with the requirements of an income and expenditure accounts under the Companies Act 2006.

# Gloucester Rugby Community Charity

## Balance Sheet as at 30 June 2018

|   | Notes | 2018<br>£           | 2017<br>£              |
|---|-------|---------------------|------------------------|
| <b>Non-current Assets</b>                             |       |                     |                        |
| Fixed assets  | 9     | 48,427              | -                      |
| <b>Current Assets</b>                                 |       |                     |                        |
| Cash at bank and in hand                              |       | 17,830              | 38,151                 |
| Trade debtors   |       | 49,335              | 946                    |
|   |       | <u>67,165</u>       | <u>39,097</u>          |
| <b>Creditors: Amounts falling due within one year</b> | 10    | (111,092)           | (87,901)               |
| <b>Net assets / (liabilities)</b>                     |       | <u><b>4,500</b></u> | <u><b>(48,804)</b></u> |
| <b>Represented by</b>                                 |       |                     |                        |
| Restricted Funds                                      |       | -                   | -                      |
| Unrestricted Funds                                    | 11    | 4,500               | (48,804)               |
|   |       | <u><b>4,500</b></u> | <u><b>(48,804)</b></u> |

The company is entitled to exemption from audit under section 477 of the Companies Act 2006, for the year ended 30 June 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

1. Ensuring that the company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
2. Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the companies act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the financial reporting standard for smaller entities (effective April 2008).

The financial statements were approved by the board of trustees on 22/03/19. And were signed on its behalf by

S Vaughan

Company Registration number CE005261

## **Gloucester Rugby Community Charity**

### **Notes forming part of the financial statements for period ended 30 June 2018**

#### **1 Accounting Policies**

##### **Basis of preparing the financial statements**

The charity is reliant on the continued financial support of Gloucester Rugby Limited. This support is not intended to be withdrawn in the foreseeable future. On the basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

##### **Accounting Convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland EFA, the and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on the going concern basis.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### **Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements.

Where services and facilities that would normally be purchased from a supplier are provided to the charity as a donation this contribution is included in the financial statements at an estimate based on the value of those services and facilities to the charity.

##### **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable
- Incoming resources from charitable activity are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance

## **Gloucester Rugby Community Charity (Limited by Guarantee)**

### **Notes forming part of the financial statement for period ended 30 June 2018 (Continued)**

#### **1 Accounting Policies (continued)**

##### **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activity and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Costs of generating voluntary income represent those costs which are incurred by the charity in the course of activities, which are designed to generate additional income that can be used for charitable purposes.
- All costs are allocated between expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

##### **Debtors**

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

##### **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 recognized at their settlement amount after allowing for any discounts due.

##### **Cash and cash equivalents**

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.

##### **Taxation**

The company is not liable to taxation upon its income by reason of exemption under sections 466 to 493 of the corporation Tax Act 2013.

##### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

##### **Depreciation**

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of the asset as follows:

|                    |                  |
|--------------------|------------------|
| Land and buildings | 2% straight line |
|--------------------|------------------|

## Gloucester Rugby Community Charity

### Notes forming part of the financial statement for period 30 June 2018 (Continued)

#### 2 Income: Charitable activities

|                                     | Year ended<br>30 June 2018<br>Unrestricted | Year ended<br>30 June 2018<br>Restricted | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|-------------------------------------|--|--|-------------------------------------|---------------------------------------|
|                                     | £  | £  | £                                   | £                                     |
| Walking Rugby                       | 3,139                                      | -  | 3,139                               | 1,984                                 |
| NEET Talk project                   | -  | -  | -                                   | 25,000                                |
| Gloucestershire Environmental Trust | -  | 38,700                                   | 38,700                              | -                                     |
| Premier Rugby projects              | -  | 57,148                                   | 57,148                              | 39,650                                |
| Health and Wellbeing Workshop       | -  | -  | -                                   | 650                                   |
| Heritage project                    | 15,662                                     | -  | 15,662                              | 1,693                                 |
| Stadium Tours                       | 270  | -  | 270                                 | 250                                   |
| PE Sessions                         | -  | -  | -                                   | 800                                   |
| HITZ                                | 675  | 39,319                                   | 39,994                              | 25,897                                |
| Wheelchair Rugby                    | -  | 3,445                                    | 3,445                               | 2,630                                 |
|                                     | <u>19,746</u>                              | <u>138,612</u>                           | <u>158,358</u>                      | <u>98,554</u>                         |
| 2017                                | <u>5,831</u>                               | <u>92,723</u>                            | <u>98,554</u>                       |                                       |

#### 3 Income: Donations and legacies

|           | Year ended<br>30 June 2018<br>Unrestricted | Year ended<br>30 June 2018<br>Restricted | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|-----------|--|--|-------------------------------------|---------------------------------------|
| Donations | 24,316                                     | -  | 24,316                              | 45,067                                |
| 2017      | <u>43,033</u>                              | <u>2,034</u>                             | <u>45,067</u>                       |                                       |

## Gloucester Rugby Community Charity (Limited by Guarantee)

### Notes forming part of the financial statement for period ended 30 June 2018 (Continued)

#### 4 Income: Other trading activities

|  | Year ended<br>30 June 2018<br>Unrestricted | Year ended<br>30 June 2018<br>Restricted | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|--|--|--|-------------------------------------|---------------------------------------|
|  | £  | £  | £                                   | £                                     |
| Match Day Bucket Collections           | 10,128                                     | -  | 10,128                              | 3,500                                 |
| Eco – Cups                             | 1,266                                      | -  | 1,266                               | -                                     |
| Postcode Lottery                       | -  | 20,000                                   | 20,000                              | -                                     |
| Charity Raffle                         | -  | -  | -                                   | 3,285                                 |
| Beach Weekender Collection             | -  | -  | -                                   | 275                                   |
| End of Season Dinner                   | 3,289                                      | -  | 3,289                               | 2,615                                 |
| Gloucestershire Environmental Trust    | 3,300                                      | -  | 3,300                               | -                                     |
| University of Gloucestershire          | 3,051                                      | -  | 3,051                               | -                                     |
| Cheltenham Half Marathon               | -  | -  | -                                   | 1,100                                 |
| Poppy Shirt Auction                    | 250  | -  | 250                                 | 2,740                                 |
| Other fundraising                      | 4,480                                      | -  | 4,480                               | 1,268                                 |
| Presidents Walk                        | 5,868                                      | -  | 5,868                               | -                                     |
| Gloucester Rugby Corporate Sponsorship | 30,351                                     | -  | 30,351                              | 15,000                                |
|  | <b>61,983</b>                              | <b>20,000</b>                            | <b>81,983</b>                       | <b>29,783</b>                         |
| <b>2017</b>                            | <b>29,783</b>                              | <b>-</b>                                 | <b>29,783</b>                       |                                       |

#### 5 Expenditure

|                          | Year ended<br>30 June 2018<br>Unrestricted | Year ended<br>30 June 2018<br>Restricted | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|--------------------------|--|--|-------------------------------------|---------------------------------------|
|                          | £  | £  | £                                   |                                       |
| Charitable activities :  |  |  |                                     |                                       |
| Staff Costs              | 26,270                                     | 79,002                                   | 105,272                             | 137,317                               |
| Other Costs (See note 6) | 26,471                                     | 79,610                                   | 106,081                             | 84,891                                |
|                          | <b>52,741</b>                              | <b>158,612</b>                           | <b>211,353</b>                      | <b>222,208</b>                        |
| <b>2017</b>              | <b>127,451</b>                             | <b>94,757</b>                            | <b>222,208</b>                      |                                       |

# **Gloucester Rugby Community Charity**

## **Notes forming part of the financial statement for period ended 30 June 2018 (Continued)**

### **6 Other costs comprise:**

|                                   | Year ended<br>30 June 2018<br>Unrestricted | Year ended<br>30 June 2018<br>Restricted | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|-----------------------------------|--|--|-------------------------------------|---------------------------------------|
|                                   | £  | £  | £                                   | £                                     |
| Programme delivery                | 14,829                                     | 44,597                                   | 59,426                              | 66,586                                |
| Sports Equipment and kit          | -  | -  | -                                   | 4,272                                 |
| Coaching                          | -  | -  | -                                   | 1,026                                 |
| Miscellaneous                     | -  | -  | -                                   | 600                                   |
| Venue hire                        | 770  | 2,317                                    | 3,087                               | 6,478                                 |
| Membership                        | 96   | 288                                      | 384                                 | 950                                   |
| Training                          | 535  | 1,608                                    | 2,143                               | 200                                   |
| Repairs and maintenance           | 520  | 1,563                                    | 2,083                               | 498                                   |
| Expenses                          | -  | -  | -                                   | 4,067                                 |
| Marketing                         | 2,997                                      | 9,014                                    | 12,011                              | -                                     |
| Accountancy and professional fees | 2,415                                      | 7,263                                    | 9,678                               | -                                     |
| Sponsorship                       | 4,242                                      | 12,758                                   | 17,000                              | -                                     |
| Bank charges                      | 67   | 202                                      | 269                                 | 214                                   |
|                                   | <u>26,471</u>                              | <u>79,610</u>                            | <u>106,081</u>                      | <u>84,891</u>                         |
| <b>2017</b>                       | <u><b>48,691</b></u>                       | <u><b>36,200</b></u>                     | <u><b>84,891</b></u>                |                                       |

### **7 Employees**

|                                | Year ended<br>30 June 2018<br>Total<br>£ | Period ended<br>30 June 2017<br>Total<br>£ |
|--------------------------------|--|--|
| <b>Staff costs consist of:</b> |  |  |
| Wages and salaries             | 105,272                                  | 137,317                                    |
| Cost of casual coaches         | -  | -  |
| Social security costs          | -  | -  |
|                                | <u><b>105,272</b></u>                    | <u><b>137,317</b></u>                      |

## Gloucester Rugby Community Charity

### Notes forming part of the financial statement for period ended 30 June 2018 (Continued)

|   | Year ended<br>30 June 2018<br>Total | Period ended<br>30 June 2017<br>Total |
|---|-------------------------------------|---------------------------------------|
| <b>The average number of employees during the year was:</b> |                                     |                                       |
| Trustees/Directors (not remunerated)                        | 3                                   | 3                                     |
|   | <u>3</u>                            | <u>3</u>                              |

There were no employees whose annual emoluments were £60,000 or more.

No employees were remunerated directly through the charity during the year. The wages and salaries costs incurred during the year of £105,272 (2017 - £137,317) have been recharged to the charity by Gloucester Rugby Limited.

#### 8 Trustees' remuneration

None of the trustees received remuneration this period. M Fairbrother and S Vaughan received remuneration for professional services through Gloucester Rugby Limited and donated their time to the Gloucester Rugby Community Charity during the year.

#### 9 Tangible Fixed Assets

|                        | Land and<br>buildings<br>£ | Total<br>£    |
|------------------------|----------------------------|---------------|
| <b>Cost</b>            |                            |               |
| At 1 July 2017         | -                          | -             |
| Additions              | 48,427                     | 48,427        |
| <b>At 30 June 2018</b> | <u>48,427</u>              | <u>48,427</u> |
| <b>Depreciation</b>    |                            |               |
| At 1 July 2017         | -                          | -             |
| Charge for the year    | -                          | -             |
| <b>At 30 June 2018</b> | <u>-</u>                   | <u>-</u>      |
| <b>Net book value</b>  |                            |               |
| At 30 June 2018        | <u>48,427</u>              | <u>48,427</u> |



## Gloucester Rugby Community Charity

### Notes forming part of the financial statement for period ended 30 June 2018 (Continued)

#### 10 Creditors: amounts falling due within one year

|   | Year ended<br>30 June 2018 | Period ended<br>30 June 2017 |
|---|----------------------------|------------------------------|
|   | Total                      | Total                        |
|   | £                          | £                            |
| Trade creditors                         | 2,329                      | 4,080                        |
| Accruals                                | 3,000                      | -                            |
| Amounts due to Gloucester Rugby Limited | 105,763                    | 83,821                       |
|   | <b>111,092</b>             | <b>87,901</b>                |

#### 11 Movement of funds

|                                     | At 1 July<br>2017 | Incoming<br>Resources | Outgoing<br>Resources | At 30 June<br>2018 |
|-------------------------------------|-------------------|-----------------------|-----------------------|--------------------|
|                                     | £                 | £                     | £                     | £                  |
| <b>Restricted Funds</b>             |                   |                       |                       |                    |
| Gloucestershire Environmental Trust | -                 | 38,700                | (38,700)              | -                  |
| Premier Rugby Project               | -                 | 57,148                | (57,148)              | -                  |
| Wheelchair Rugby                    | -                 | 3,445                 | (3,445)               | -                  |
| HITZ                                | -                 | 39,319                | (39,319)              | -                  |
| Postcode lottery                    | -                 | 20,000                | (20,000)              | -                  |
|                                     | -                 | 158,612               | (158,612)             | -                  |
| <b>Unrestricted Funds</b>           |                   |                       |                       |                    |
| General funds                       | (48,804)          | 106,045               | (52,741)              | 4,500              |
|                                     | <b>(48,804)</b>   | <b>264,657</b>        | <b>(211,353)</b>      | <b>4,500</b>       |

#### Purpose of restricted funds

Funding was received from Gloucestershire Environmental Trust to assist with the development of a new classroom to enable the Charity to further expand its education work within the local community.

Premier Rugby Limited makes grants to the Charity to cover a proportion of the cost of the coaches delivering school and community rugby programmes (including HITZ) in line with the plan set out by the PRL. The income received from them can only be used as a contribution to salary, hence the designation of this as a restricted fund.

The Wheelchair Rugby funding relates to membership fees received from players who are part of the team. This income is allocated to the specific bank account and can only be used for the purposes of funding the Wheelchair Rugby programme.

Funding was received from the postcode lottery to support the 'tackling stigma' programme run by the charity. The programme was designed to support girls aged 11-16 with their mental health and also promote girls rugby, wellbeing, care for others, physical activity, good nutrition and a healthy diet.

## Gloucester Rugby Community Charity

### Notes forming part of the financial statement for period ended 30 June 2018 (Continued)

#### 12 Analysis of net assets between funds

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>£   |
|--|----------------------------|--------------------------|--------------|
| Fund balances at 30 June 2018 are              |                            |                          |              |
| Represented by:                                |                            |                          |              |
| Non-current assets                             | 48,427                     | -                        | 48,427       |
| Current assets                                 | 67,165                     | -                        | 67,165       |
| Creditors: amounts falling due within one year | (111,092)                  | -                        | (111,092)    |
|  | <u>4,500</u>               | <u>-</u>                 | <u>4,500</u> |

#### 12 Related party transactions

During the period income and expenses amounting to £16,058 (2017 - £33,748) and £158,000 (2017 - £177,572) respectively were recharged from Gloucester Rugby Limited, a connected company, to the Gloucester Rugby Community Charity. During the year the Gloucester Rugby Community Charity paid a total of £120,000 (2017 - £60,000) to Gloucester Rugby Limited in respect of these transactions. At the year-end Gloucester Rugby Limited was owed £105,763 (2017 - £83,821) by the charity, which is disclosed within other creditors falling due in less than one year.

#### 13 Control

The charity was controlled throughout the period by the trustees collectively.