

# BRISTOL ROVERS COMMUNITY TRUST

England & Wales · Charity number 1088148

## Details

**Other names** BRISTOL ROVERS FOOTBALL IN THE COMMUNITY

**Status** Registered

**Legal form** Charitable company

**Company number** [04153673](#)

**Registered** 2001-08-22

**Register** [View on the Charity Commission register](#)

## Contact

**Address** Bristol Rovers Football Club  
The Memorial Stadium  
Filton Avenue  
Horfield  
Bristol  
BS7 0BF

**Phone** 01179522581

**Email** [MATTBENNETT@BRISTOLROVERSCOMMUNITY.ORG.UK](mailto:MATTBENNETT@BRISTOLROVERSCOMMUNITY.ORG.UK)

**Website** [www.bristolroverscommunity.org.uk](http://www.bristolroverscommunity.org.uk)

## Activities

**Objects:** TO FURTHER AND ASSIST IN THE EDUCATION (ON BOTH A SOCIAL AND PHYSICAL BASIS) OF CHILDREN ATTENDING SCHOOLS WITHIN THE COUNTY OF AVON AND THE NEIGHBOURING AREA THROUGH THE USE OF THE GAME OF FOOTBALL (INCLUDING ITS HISTORY AND RULES) AND OTHER SPORTS ACTIVITIES AS EDUCATION TOOLS AND IN FURTHERANCE OF THAT OBJECT TO PROVIDE IN BRISTOL AND ITS NEIGHBOURING AREA FACILITIES AT (INTER ALIA) THE MEMORIAL GROUND, BRISTOL AND LEASE A COMMUNITY CENTRE IN BRISTOL FOR MEETINGS, LECTURES AND CLASSES FOR THE BENEFIT OF CHILDREN.

**Activities:** The Charity's objects are to further and assist in the education (both on a social and a physical basis) of children attending schools within Bristol and the neighbouring area, through the use of the game of football and other sports activities as educational tools and in furtherance of that object to provide Bristol and its surrounding area facilities at The Memorial Ground.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** AVON AND THE NEIGHBOURING AREAS
- Bath And North East Somerset
- Bristol City
- Gloucestershire
- North Somerset
- South Gloucestershire

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-08-31 | £716,979 | £610,236    | £294,552 | 16        |
| 2024-08-31 | £602,659 | £627,682    | £187,809 | 13        |
| 2023-08-31 | £564,689 | £613,526    | £212,832 | 13        |
| 2022-08-31 | £631,843 | £565,487    | £261,669 | 12        |
| 2021-08-31 | £464,333 | £428,127    | -        | -         |
| 2020-08-31 | £361,499 | £385,172    | -        | -         |

## Trustees

| Name              | Role | Appointed  |
|-------------------|------|------------|
| Delroy Hibbert    |      | 2021-03-01 |
| Martin Roger Bisp |      | 2021-03-01 |
| Rod Wesson        |      | 2016-12-01 |

**BRISTOL ROVERS COMMUNITY TRUST**

England & Wales - Charity number 1088148

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# Accounts

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Company registration number: 04153673

Charity registration number: 1088148

# Bristol Rovers Community Trust

(A company limited by guarantee)

Unaudited Annual Report and Financial Statements

for the Year Ended 31 August 2025



**Bristol Rovers Community Trust**  
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**Bristol Rovers Community Trust  
Reference and Administrative Details**

|                                                      |                                                                                                                    |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Officer</b>                       | Adam Tutton                                                                                                        |
| <b>Trustees</b>                                      | Helen Godwin - Resigned 7 May 2025<br>Delroy Hibbert<br>Martin Bisp<br>Rod Wesson                                  |
| <b>Charity Registration Number</b>                   | 1088148                                                                                                            |
| <b>Company Registration Number</b>                   | 04153673                                                                                                           |
|                                                      | The charity is incorporated in England and Wales.                                                                  |
| <b>Registered Office and<br/>Operational Address</b> | The Memorial Stadium<br>Filton Avenue<br>Horfield<br>Bristol<br>BS7 0BF                                            |
| <b>Independent Examiner</b>                          | Sarah Twist FCA DChA<br>A C Mole LLP<br>Stafford House<br>Blackbrook Park Avenue<br>Taunton<br>Somerset<br>TA1 2PX |
| <b>Bankers</b>                                       | The Cooperative Bank<br>P O Box 101<br>Balloon Street<br>Manchester<br>M60 4EP                                     |

## **Bristol Rovers Community Trust Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2025.

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**

#### **Nature of governing document**

Bristol Rovers Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 30 January 2001. It is registered as a charity with the Charity Commission (registered number 1088148). Date of incorporation was 5 February 2001.

#### **Recruitment and appointment of trustees**

The trustees who are directors of the company and trustees of the charity, who served during the year are above and set out on the administrative information. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

#### **Organisational structure**

The board of trustees, which shall include no less than three members, administers the charity. The board meets on a quarterly basis. Day to day responsibility rests with the Chief Executive Officer Adam Tutton and the Community Manager Matt Bennett.

#### **Risk management**

The trustees have examined the major strategic business and operational risks which the Trust 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 their risks.

#### **Reserves**

It is the policy of the charity to increase unrestricted funds to the level required to provide sufficient funds to cover administration costs.

The Trustees' monitoring of reserves will happen at each Trustees Meeting. The Trustees acknowledge that how the level of reserves changes during the year can be a good indicator of the underlying financial health of the charity and can be an indicator of potential problems. The level of reserves will be monitored throughout the year as part of the normal monitoring and budgetary reporting processes.

In particular, Trustees will:

- Identify when reserves are drawn on so that they understand the reasons and can consider the corrective action, if any, that needs to be taken;
- Identify when reserve levels rise significantly above target so that they understand the reasons and can consider the corrective action, if any, that needs to be taken;
- Identify where the reserves level is below target, consider whether this is due to short-term circumstance or longer term reasons which might trigger a broader review of finances and reserves;

## **Bristol Rovers Community Trust Trustees' Report (continued)**

- Regard the ongoing review of the reserves level, target and policy as part of managing the charity;
- Ensure that the reserves policy continues to be relevant as the charity develops or changes its strategy and activities;
- Review the statement on reserves in the trustees' annual report where there have been significant changes in the reserves policy or level of reserves held.
- The Trustees will endeavor to maintain a Reserve level of between 3-6 months of staff salary.

### **Public benefit**

The trustees have given due regard to the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and is satisfied they meet the requirements

### **Objectives and policies**

The Trust's objectives are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area. This is done using the game of football and other sports activities as educational tools. In furtherance of this object, the Trust also provide facilities at The Memorial Ground and Lockleaze Sports Centre for meetings, lectures and classes for the benefit of children regardless of sex, colour, creed or ability.

The Trust's activities have been expanded to include the use of participation in sport, exercise and education to improve the lives and health, both physical and mental, of people of all ages.

Bristol Rovers Community Trust works with the community offering social inclusion, health, education and sports participation projects to give people the opportunity of enhancing and improving their life choices. The Trust aims to engage and inspire people of all ages as well as unite the communities in which they live. The Trust works in partnership with many schools in Bristol delivering its education and health programmes which are open to boys and girls of all ages and abilities, including those with disabilities. These are designed to be enjoyable, but also challenging and rewarding. The aim is to improve the basic technical and co-ordination capabilities of the children, whilst giving them the opportunity to be energetic for one hour during the school day. The Trust employees aim to increase the children's awareness of the benefits of healthy living and an active lifestyle and how this will be beneficial in working as part of a team.

### **Achievements and Performance**

During the year, Bristol Rovers Community Trust has continued to strengthen its position as one of the leading football community charities in the South West, delivering a broad range of programmes that improve lives through education, health, sport and social inclusion.

The Trust has experienced another year of sustainable growth, expanding both the reach and impact of its services across Bristol and the surrounding areas. Through continued collaboration with strategic partners, schools, local authorities, healthcare providers and national funders, we have successfully secured and delivered a diverse portfolio of grant-funded projects that address local need whilst ensuring the long-term sustainability of the charity.

Education continues to be a cornerstone of our work. Our Education Programme provides young people with high-quality alternative learning opportunities and post-16 education pathways, enabling students to achieve nationally recognised qualifications alongside personal development and employability skills. Throughout the year we have continued to support learners from a wide variety of backgrounds, helping many progress into higher education, apprenticeships and employment whilst providing a supportive environment that promotes confidence, resilience and positive wellbeing.

## **Bristol Rovers Community Trust Trustees' Report (continued)**

The Trust remains a proud delivery partner for several Premier League Charitable Fund programmes. Through Premier League Kicks, we have provided free, accessible football and positive youth engagement opportunities in communities where they are needed most. The programme continues to reduce barriers to participation, improve community cohesion and provide safe spaces where young people can develop confidence, leadership skills and positive relationships.

Our Premier League Primary Stars programme has continued to support primary schools across the region by using the appeal of football to inspire learning both inside and outside the classroom. Through curriculum support, teacher development and enrichment activities, thousands of children have benefitted from engaging educational experiences that promote physical activity, literacy, numeracy and positive personal development.

Alongside these flagship programmes, the Trust has continued to diversify its funding streams through successful grant applications and commissioned projects, allowing us to respond to emerging community needs. Our growing partnership with NHS Bristol has enabled us to deliver innovative health initiatives including community health checks, CPR and defibrillator training, mental health awareness campaigns and physical activity interventions that have engaged thousands of local residents. These projects demonstrate the value of football as a trusted platform for improving public health and reducing health inequalities.

The Trust has also continued to deliver a wide range of inclusion, disability, employability and community engagement programmes, ensuring that individuals of all ages and backgrounds have access to opportunities that improve physical health, mental wellbeing and social connectedness.

This continued success has only been possible through the commitment of our dedicated staff, volunteers, trustees, funders and partners whose collective support enables the Trust to maximise its impact across the communities we serve. The recognition received during the year, including being named EFL League Two Community Club of the Year, together with national recognition through the Football Business Awards, reflects both the quality of our delivery and the strength of our partnerships.

### **Plans for the Future**

Looking ahead, Bristol Rovers Community Trust remains committed to delivering sustainable growth whilst remaining focused on our charitable mission of improving lives through the power of football.

Over the coming year we will continue to strengthen our education provision, expanding opportunities for young people through additional qualifications, enhanced employability pathways and stronger links with employers and higher education providers.

We will continue to grow our portfolio of externally funded projects, seeking new investment from charitable trusts, foundations, government programmes and corporate partners to ensure that our services remain accessible to those who need them most. Maintaining a diverse funding base will continue to be a key strategic priority.

The Trust will further develop its partnership with NHS Bristol and other health organisations, building on the success of our innovative community health programmes and exploring opportunities to create a nationally recognised model of football-led public health intervention.

Investment will also continue across our Premier League programmes, disability football provision, mental health services, youth engagement and community inclusion projects, ensuring that Bristol Rovers Community Trust remains responsive to the changing needs of local communities.

## **Bristol Rovers Community Trust Trustees' Report (continued)**

Underpinning all of this work will be continued investment in governance, staff development, safeguarding and organisational resilience, ensuring that the Trust remains well positioned to deliver measurable social impact for many years to come. We remain committed to working collaboratively with Bristol Rovers Football Club, our partners, funders and supporters to create healthier, happier and more inclusive communities across Bristol.

### **Financial Review**

The results for the year ended 31 August 2025 show net income of £106,743 (2024: net expenditure of £25,023). Total income was £716,959 (2024: £602,659) and resources expended were £610,236 (2024: £627,682). The surplus generated of £106,743 for the year compared to the deficit in the previous year of £25,023 is encouraging. The projection for the current year ended 31 August 2026 forecasts that a surplus should be achieved.

As at 31 August 2025 reserves held totalled £294,552 (2024: £187,809) of which £120,000 (2024: £120,000) are designated funds and £1,525 (2024: £2,034) held as fixed assets. This leaves £173,027 (2024: £65,775) of free reserves which is adequate to meet the requirements of the reserves policy.

## **Bristol Rovers Community Trust Trustees' Report (continued)**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Bristol Rovers Community Trust 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

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

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.

The annual report was approved by the trustees of the charity on 30/06/2026 and signed on its behalf by:



.....  
Rod Wesson  
Trustee

**Bristol Rovers Community Trust**  
**Independent Examiner's Report to the trustees of Bristol Rovers Community Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025, which are set out on pages 8 to 24.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

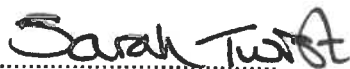
**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Bristol Rovers Community Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

  
.....  
Sarah Twist FCA DChA  
A C Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date 30<sup>th</sup> June 2026

**Bristol Rovers Community Trust**  
**Statement of Financial Activities for the Year Ended 31 August 2025**  
**(Including Income and Expenditure Account)**

|                                | <b>Note</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|--------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income</b>                  |             |                                     |                                   |                             |
| Donations                      | 3           | 40,661                              | 40,363                            | 81,024                      |
| Charitable activities          |             |                                     |                                   |                             |
| Education                      |             | 355,045                             | 35,000                            | 390,045                     |
| Health                         |             | 66,250                              | 70,400                            | 136,650                     |
| Inclusion                      |             | -                                   | 66,300                            | 66,300                      |
| Participation                  |             | 42,960                              | -                                 | 42,960                      |
| Other trading activities       |             | -                                   | -                                 | -                           |
| Total income                   |             | <u>504,916</u>                      | <u>212,063</u>                    | <u>716,979</u>              |
| <b>Expenditure</b>             |             |                                     |                                   |                             |
| Raising funds                  | 5           | (41,651)                            | -                                 | (41,651)                    |
| Charitable activities          | 5           | <u>(356,522)</u>                    | <u>(212,063)</u>                  | <u>(568,585)</u>            |
| Total expenditure              |             | <u>(398,173)</u>                    | <u>(212,063)</u>                  | <u>(610,236)</u>            |
| Net income                     |             | <u>106,743</u>                      | <u>-</u>                          | <u>106,743</u>              |
| Net movement in funds          |             | 106,743                             | -                                 | 106,743                     |
| <b>Reconciliation of funds</b> |             |                                     |                                   |                             |
| Total funds brought forward    |             | <u>187,809</u>                      | <u>-</u>                          | <u>187,809</u>              |
| Total funds carried forward    | 13          | <u>294,552</u>                      | <u>-</u>                          | <u>294,552</u>              |

The notes on pages 11 to 24 form an integral part of these financial statements.

**Bristol Rovers Community Trust**  
**Statement of Financial Activities for the Year Ended 31 August 2025 (continued)**  
**(Including Income and Expenditure Account)**

|                                | <b>Note</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|--------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income</b>                  |             |                                     |                                   |                             |
| Donations                      | 3           | 101,908                             | 6,480                             | 108,388                     |
| Charitable activities          |             |                                     |                                   |                             |
| Education                      |             | 286,415                             | 35,000                            | 321,415                     |
| Health                         |             | 31,105                              | 6,095                             | 37,200                      |
| Inclusion                      |             | -                                   | 68,102                            | 68,102                      |
| Participation                  |             | 48,104                              | -                                 | 48,104                      |
| Other trading activities       |             | 19,450                              | -                                 | 19,450                      |
| <b>Total income</b>            |             | <b>486,982</b>                      | <b>115,677</b>                    | <b>602,659</b>              |
| <b>Expenditure</b>             |             |                                     |                                   |                             |
| Raising funds                  | 5           | (38,613)                            | -                                 | (38,613)                    |
| Charitable activities          | 5           | (473,392)                           | (115,677)                         | (589,069)                   |
| <b>Total expenditure</b>       |             | <b>(512,005)</b>                    | <b>(115,677)</b>                  | <b>(627,682)</b>            |
| <b>Net expenditure</b>         |             | <b>(25,023)</b>                     | <b>-</b>                          | <b>(25,023)</b>             |
| <b>Net movement in funds</b>   |             | <b>(25,023)</b>                     | <b>-</b>                          | <b>(25,023)</b>             |
| <b>Reconciliation of funds</b> |             |                                     |                                   |                             |
| Total funds brought forward    |             | 212,832                             | -                                 | 212,832                     |
| Total funds carried forward    | 13          | 187,809                             | -                                 | 187,809                     |

The notes on pages 11 to 24 form an integral part of these financial statements.

**Bristol Rovers Community Trust**  
**(Registration number: 04153673)**  
**Balance Sheet as at 31 August 2025**

|                                                       | Note | 2025<br>£       | 2024<br>£      |
|-------------------------------------------------------|------|-----------------|----------------|
| <b>Fixed assets</b>                                   |      |                 |                |
| Tangible assets                                       | 10   | 1,525           | 2,034          |
| <b>Current assets</b>                                 |      |                 |                |
| Debtors                                               | 11   | 5,847           | 28,031         |
| Cash at bank and in hand                              |      | <u>311,757</u>  | <u>166,658</u> |
|                                                       |      | 317,604         | 194,689        |
| <b>Creditors: Amounts falling due within one year</b> | 12   | <u>(24,577)</u> | <u>(8,914)</u> |
| <b>Net current assets</b>                             |      | <u>293,027</u>  | <u>185,775</u> |
| <b>Net assets</b>                                     |      | <u>294,552</u>  | <u>187,809</u> |
| <b>Funds</b>                                          |      |                 |                |
| Unrestricted funds                                    |      | 174,552         | 67,809         |
| Designated funds                                      |      | 120,000         | 120,000        |
| Restricted funds                                      |      | <u>-</u>        | <u>-</u>       |
| <b>Total charity funds</b>                            | 13   | <u>294,552</u>  | <u>187,809</u> |

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....  
Rod Wesson  
Trustee

The notes on pages 11 to 24 form an integral part of these financial statements.

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025**

**1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Memorial Stadium  
Filton Avenue  
Horfield  
Bristol  
BS7 0BF

**2 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Basis of preparation and statement of compliance**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with 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)) (issued in October 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 Rovers Community Trust meets the definition of a public benefit entity under FRS 102.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

## **2 Accounting policies (continued)**

### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### **Charitable activities**

Income from grants and contracts, relating to charitable activities are recognised in the Statement of Financial Activities when receivable. If there is a Service Level Agreement or Contract in place income is taken into account in the period to which it relates. Where grants and contract income received have conditions or restrictions as to their use attached the income is recognised as restricted income funds. Where no such conditions or restrictions exist, grants and contract income received are recognised as unrestricted income.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

### **Raising funds**

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities 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.

### **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 on the following basis, which is an estimate of staff time spent on activities:

|                       | <b>2025</b> | <b>2024</b> |
|-----------------------|-------------|-------------|
| Charitable activities | 91.9%       | 92.3%       |
| Raising funds         | 8.1%        | 7.7%        |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

## **2 Accounting policies (continued)**

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category expenditure for which it was incurred.

### **Taxation**

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Tangible fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| Office equipment   | 25% reducing balance                |

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

### **Financial instruments**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**2 Accounting policies (continued)**

**Critical accounting judgements and estimation uncertainty**

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**3 Income from donations and legacies**

|                                 | Unrestricted<br>£ | Restricted<br>£ | Total<br>2025<br>£ |
|---------------------------------|-------------------|-----------------|--------------------|
| 3 Stadiums Walk                 | 1,151             | -               | 1,151              |
| Bristol City Council            | 6,140             | -               | 6,140              |
| Charity Football Match          | 7,692             | -               | 7,692              |
| Just Giving                     | 4,014             | -               | 4,014              |
| Smart Energy                    | -                 | 2,618           | 2,618              |
| The Football Association        | -                 | 7,220           | 7,220              |
| Yardi                           | 15,900            | -               | 15,900             |
| Kellogg's                       | -                 | 21,420          | 21,420             |
| Wesport                         | -                 | 4,666           | 4,666              |
| Other < £2,000                  | 5,764             | 4,439           | 10,203             |
|                                 | <u>40,661</u>     | <u>40,363</u>   | <u>81,024</u>      |
|                                 |                   |                 |                    |
|                                 | Unrestricted<br>£ | Restricted<br>£ | Total<br>2024<br>£ |
| HMRC Charities                  | 17,763            | -               | 17,763             |
| FLT Community: Core             | 14,000            | -               | 14,000             |
| Bristol Rovers Supporters Trust | 10,500            | -               | 10,500             |
| Bristol Development Trust       | 10,000            | -               | 10,000             |
| St James Place                  | 10,000            | -               | 10,000             |
| Sky Bet Fund                    | 9,750             | -               | 9,750              |
| Bristol City Council            | 6,722             | -               | 6,722              |
| Kellogg's                       | -                 | 6,480           | 6,480              |
| The Football Association        | 6,050             | -               | 6,050              |
| 3 Stadiums Walk                 | 5,073             | -               | 5,073              |
| Smart Energy                    | 2,500             | -               | 2,500              |
| Minibus Sponsorship             | 2,000             | -               | 2,000              |
| Other < £2,000                  | 7,550             | -               | 7,550              |
|                                 | <u>101,908</u>    | <u>6,480</u>    | <u>108,388</u>     |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**4 Government grants**

The charitable company received government grants to help fund charitable activities. In the year ending 31 August 2025 and prior year, government grant funding came from Bristol City Council. The total value of this grant was £6,140 (2024: £6,722)

**5 Total expenditure**

|                                            | <b>Raising funds</b> | <b>Charitable activities</b> | <b>Support and governance costs</b> | <b>2025</b> |
|--------------------------------------------|----------------------|------------------------------|-------------------------------------|-------------|
|                                            | <b>£</b>             | <b>£</b>                     | <b>£</b>                            | <b>£</b>    |
| Fundraising                                | 4,069                | -                            | -                                   | 4,069       |
| Staff costs                                | 27,638               | 314,512                      | 34,297                              | 376,447     |
| Other staff costs                          | -                    | 12,777                       | -                                   | 12,777      |
| Kit and equipment                          | -                    | 8,640                        | -                                   | 8,640       |
| Travel and subsistence                     | -                    | 40,460                       | -                                   | 40,460      |
| Facilities hire                            | -                    | 57,518                       | -                                   | 57,518      |
| Refreshments                               | -                    | 8,149                        | -                                   | 8,149       |
| Other charitable activities                | -                    | 13,369                       | -                                   | 13,369      |
| Accountancy and bookkeeping                | -                    | -                            | 19,267                              | 19,267      |
| Office costs                               | -                    | -                            | 61,519                              | 61,519      |
| Depreciation                               | -                    | -                            | 509                                 | 509         |
| Advertising                                | -                    | -                            | 7,512                               | 7,512       |
| Sub-total                                  | 31,707               | 455,425                      | 123,104                             | 610,236     |
| Allocation of support and governance costs | 9,944                | 113,160                      | (123,104)                           | -           |
| Total expenditure                          | 41,651               | 568,585                      | -                                   | 610,236     |

Total governance costs were £4,200 (2024: £3,060).

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**5 Total expenditure (continued)**

|                                            | <b>Raising funds</b> | <b>Charitable</b> | <b>Support and</b> |             |
|--------------------------------------------|----------------------|-------------------|--------------------|-------------|
|                                            | <b>£</b>             | <b>activities</b> | <b>governance</b>  | <b>2024</b> |
|                                            |                      | <b>£</b>          | <b>costs</b>       |             |
|                                            |                      |                   | <b>£</b>           |             |
| Fundraising expenditure                    | 2,414                | -                 | -                  | 2,414       |
| Staff costs                                | 27,954               | 336,168           | 34,997             | 399,119     |
| Other staff costs                          | -                    | 11,017            | -                  | 11,017      |
| Kit and equipment                          | -                    | 30,846            | -                  | 30,846      |
| Travel and subsistence                     | -                    | 37,950            | -                  | 37,950      |
| Facilities hire                            | -                    | 55,493            | -                  | 55,493      |
| Refreshments                               | -                    | 9,273             | -                  | 9,273       |
| Other charitable activities                | -                    | 9,169             | -                  | 9,169       |
| Accounting and bookkeeping                 | -                    | -                 | 15,000             | 15,000      |
| Office costs                               | -                    | -                 | 33,596             | 33,596      |
| EFL administration costs                   | -                    | -                 | 2,760              | 2,760       |
| Depreciation                               | -                    | -                 | 4,294              | 4,294       |
| Advertising                                | -                    | -                 | 16,751             | 16,751      |
| Sub-total                                  | 30,368               | 489,916           | 107,398            | 627,682     |
| Allocation of support and governance costs | 8,245                | 99,153            | (107,398)          | -           |
| Total expenditure                          | 38,613               | 589,069           | -                  | 627,682     |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**6 Net income/expenditure**

Net income/(expenditure) for the year include:

|                                                     | <b>2025</b>  | <b>2024</b>  |
|-----------------------------------------------------|--------------|--------------|
|                                                     | <b>£</b>     | <b>£</b>     |
| Depreciation of fixed assets                        | 509          | 4,294        |
| Operating lease payments                            | 15,651       | 52,307       |
| Independent examiners' remuneration (excluding VAT) | <u>3,450</u> | <u>2,550</u> |

**7 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2024: None).

No trustees have received any reimbursed expenses from the charity during the year (2024: None).

**8 Staff costs**

The aggregate payroll costs were as follows:

|                                          | <b>2025</b>           | <b>2024</b>           |
|------------------------------------------|-----------------------|-----------------------|
|                                          | <b>£</b>              | <b>£</b>              |
| <b>Staff costs during the year were:</b> |                       |                       |
| Wages and salaries                       | 344,825               | 364,208               |
| Social security costs                    | 23,773                | 26,799                |
| Pension costs                            | <u>7,849</u>          | <u>8,112</u>          |
|                                          | <u><u>376,447</u></u> | <u><u>399,119</u></u> |

No employee received emoluments of more than £60,000 during the year (2024: None)

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and the Community Manager. The total employee benefits of the key management personnel were £95,431 (2024: £102,728)

|                    | <b>2025</b> | <b>2024</b> |
|--------------------|-------------|-------------|
|                    | <b>No</b>   | <b>No</b>   |
| Average head count | <u>16</u>   | <u>14</u>   |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**9 Taxation**

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

**10 Tangible fixed assets**

|                       | Office<br>equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|------------|
| <b>Cost</b>           |                          |            |
| At 1 September 2024   | 6,965                    | 6,965      |
| At 31 August 2025     | 6,965                    | 6,965      |
| <b>Depreciation</b>   |                          |            |
| At 1 September 2024   | 4,931                    | 4,931      |
| Charge for the year   | 509                      | 509        |
| At 31 August 2025     | 5,440                    | 5,440      |
| <b>Net book value</b> |                          |            |
| At 31 August 2025     | 1,525                    | 1,525      |
| At 31 August 2024     | 2,034                    | 2,034      |

**11 Debtors**

|               | 2025<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 1,366     | 8,742     |
| Prepayments   | 2,480     | 10,225    |
| Other debtors | 2,001     | 9,064     |
|               | 5,847     | 28,031    |

**12 Creditors: amounts falling due within one year**

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Accruals        | 10,393    | 8,265     |
| Other creditors | 14,184    | 649       |
|                 | 24,577    | 8,914     |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**13 Funds**

|                                   | Balance at 1<br>September<br>2024<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>£  | Balance at<br>31 August<br>2025<br>£ |
|-----------------------------------|----------------------------------------|-----------------------|-------------------------|-----------------|--------------------------------------|
| Unrestricted funds                | 67,809                                 | 504,916               | (398,173)               | -               | 174,552                              |
| <b>Designated</b>                 |                                        |                       |                         |                 |                                      |
| Reserve fund                      | 120,000                                | -                     | -                       | -               | 120,000                              |
| <b>Total unrestricted funds</b>   | <u>187,809</u>                         | <u>504,916</u>        | <u>(398,173)</u>        | <u>-</u>        | <u>294,552</u>                       |
| <b>Restricted funds</b>           |                                        |                       |                         |                 |                                      |
| Premier League Kicks              | -                                      | 65,000                | (65,000)                | -               | -                                    |
| Premier League Primary Stars      | -                                      | 35,000                | (35,000)                | -               | -                                    |
| Joy of Moving                     | -                                      | 26,900                | (26,900)                | -               | -                                    |
| Wildcats                          | -                                      | 1,300                 | (1,300)                 | -               | -                                    |
| Kellogg's                         | -                                      | 21,420                | (21,420)                | -               | -                                    |
| Avon and Somerset Police          | -                                      | 1,000                 | (1,000)                 | -               | -                                    |
| Community Hamper                  | -                                      | 335                   | (335)                   | -               | -                                    |
| Kids/Girls Cup                    | -                                      | 210                   | (210)                   | -               | -                                    |
| Operation Community Hamper        | -                                      | 275                   | (275)                   | -               | -                                    |
| Phoenix Flooring                  | -                                      | 1,000                 | (1,000)                 | -               | -                                    |
| Quartet Community                 | -                                      | 1,620                 | (1,620)                 | -               | -                                    |
| Sky Bet Building Foundations Fund | -                                      | 18,500                | (18,500)                | -               | -                                    |
| Smart Energy                      | -                                      | 2,617                 | (2,617)                 | -               | -                                    |
| The Football Association          | -                                      | 7,220                 | (7,220)                 | -               | -                                    |
| Wesport                           | -                                      | 4,666                 | (4,666)                 | -               | -                                    |
| Premier League Fans Fund          | -                                      | 25,000                | (25,000)                | -               | -                                    |
|                                   | <u>-</u>                               | <u>212,063</u>        | <u>(212,063)</u>        | <u>-</u>        | <u>-</u>                             |
| <b>Total funds</b>                | <u><u>187,809</u></u>                  | <u><u>716,979</u></u> | <u><u>(610,236)</u></u> | <u><u>-</u></u> | <u><u>294,552</u></u>                |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**13 Funds (continued)**

|                                 | Balance at 1<br>September<br>2023<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>£  | Balance at<br>31 August<br>2024<br>£ |
|---------------------------------|----------------------------------------|-----------------------|-------------------------|-----------------|--------------------------------------|
| Unrestricted funds              | 112,832                                | 486,982               | (512,005)               | (20,000)        | 67,809                               |
| <b>Designated</b>               |                                        |                       |                         |                 |                                      |
| Reserve fund                    | 100,000                                | -                     | -                       | 20,000          | 120,000                              |
| <b>Total unrestricted funds</b> | <u>212,832</u>                         | <u>486,982</u>        | <u>(512,005)</u>        | <u>-</u>        | <u>187,809</u>                       |
| <b>Restricted funds</b>         |                                        |                       |                         |                 |                                      |
| Premier League Kicks            | -                                      | 65,000                | (65,000)                | -               | -                                    |
| Premier League Primary Stars    | -                                      | 35,000                | (35,000)                | -               | -                                    |
| Joy of Moving                   | -                                      | 6,095                 | (6,095)                 | -               | -                                    |
| Talent Inclusion                | -                                      | 202                   | (202)                   | -               | -                                    |
| Wildcats                        | -                                      | 2,900                 | (2,900)                 | -               | -                                    |
| Kellogg's                       | -                                      | 6,480                 | (6,480)                 | -               | -                                    |
|                                 | <u>-</u>                               | <u>115,677</u>        | <u>(115,677)</u>        | <u>-</u>        | <u>-</u>                             |
| <b>Total funds</b>              | <u><u>212,832</u></u>                  | <u><u>602,659</u></u> | <u><u>(627,682)</u></u> | <u><u>-</u></u> | <u><u>187,809</u></u>                |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**13 Funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

**Restricted**

Premier League Kicks - The main aim of this project is to use the power of football and the value of sports to help reach youngsters in high need areas.

Premier League Primary Stars - This is a national curriculum linked education programme using the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills.

Joy of Moving - This programme is designed to help children develop their physical, cognitive and social skills in a fun and educational way.

Talent Inclusion - This was for three sessions with girls from ethnic minority backgrounds to assess whether they would have suitable footballing ability to join the FA Pathway scheme.

Wildcat - This project is a result of the Gloucester County Council grant to support sports provision for children aged 5-11.

Kellogg's - To cover the expenses of disadvantaged children at the charity's 'Holiday Fun Day' events, i.e. admission and lunches.

Avon and Somerset Police - This was for an annual community based football tournament funded by Avon & Somerset Police and delivered by Bristol Rovers Community Trust.

Operation Community Hamper - This was for food parcels for local disadvantaged families.

Kids/Girls Cup - These are annual EFL football tournaments run by Bristol Rovers Community Trust, The Kids cup is a primary school competition for Bristol and South Gloucestershire Schools. The Girls cup is a tournament for secondary school Girls in year 7 and 8.

Phoenix Flooring Ltd - This company is a sponsor and donate as part of our Community Champion programme.

Quartet Community - This is for free funded open access football sessions for young people across Bristol during half terms.

Sky Bet Building Foundations Fund - This is to deliver health and wellbeing support to elderly people in care homes and retirement villages across Bristol.

Smart Energy - This is to deliver an information campaign promoting Smart Energy use.

The Football Association - This funding was used to support our Rebound with Rovers Sessions supporting young adults with mental health issues.

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**13 Funds (continued)**

Wesport - This is to deliver free half term football sessions in areas of multiple deprivation and high crime rates.

Premier League Fans Fund - This is to deliver a project to engage and inspire our local communities who have previously felt under-represented at Bristol Rovers.

**Designated**

Reserve fund - The trustees have set aside an amount of £120,000 to cover any shortfall of income due to changes in market conditions or delays in grant income being received.

The trustees recognise the importance of maintaining an appropriate level of reserves to manage uncertainty and to ensure continuity of services.

**14 Analysis of net assets between funds**

|                         | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2025</b> |
|-------------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                         | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                         | <b>£</b>                  | <b>£</b>          | <b>£</b>                | <b>£</b>                             |
| Tangible fixed assets   | 1,525                     | -                 | -                       | 1,525                                |
| Current assets          | 197,604                   | 120,000           | -                       | 317,604                              |
| Current liabilities     | (24,577)                  | -                 | -                       | (24,577)                             |
| <b>Total net assets</b> | <b>174,552</b>            | <b>120,000</b>    | <b>-</b>                | <b>294,552</b>                       |

|                         | <b>Unrestricted funds</b> |                   | <b>Restricted funds</b> | <b>Total funds at 31 August 2024</b> |
|-------------------------|---------------------------|-------------------|-------------------------|--------------------------------------|
|                         | <b>General</b>            | <b>Designated</b> |                         |                                      |
|                         | <b>£</b>                  | <b>£</b>          | <b>£</b>                | <b>£</b>                             |
| Tangible fixed assets   | 2,034                     | -                 | -                       | 2,034                                |
| Current assets          | 74,689                    | 120,000           | -                       | 194,689                              |
| Current liabilities     | (8,914)                   | -                 | -                       | (8,914)                              |
| <b>Total net assets</b> | <b>67,809</b>             | <b>120,000</b>    | <b>-</b>                | <b>187,809</b>                       |

**Bristol Rovers Community Trust**  
**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**15 Obligations under leases and hire purchase contracts**

**Operating lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

|                            | <b>2025</b>   | <b>2024</b>   |
|----------------------------|---------------|---------------|
|                            | <b>£</b>      | <b>£</b>      |
| Within one year            | 17,159        | 11,209        |
| Between one and five years | <u>39,807</u> | <u>41,098</u> |
|                            | <u>56,966</u> | <u>52,307</u> |

**16 Related party transactions**

Tom Gorringer, trustee, was the CEO of Bristol Rovers Football Club Limited during the year. During the year to 31 August 2025, purchases totalling £5,292 (2024: £13,776) were made from Bristol Rovers Football Club Limited in respect of catering and executive box hire. No amounts were outstanding at the year end. Income of £3,563 (2024: £1,450) relating to shared income for an event was received in the year.

Martin Bisp, trustee, is the CEO and Co-founder of Empire Fighting Chance. During the year purchases totalling £Nil (2024: £2,400) were made in respect of educational support sessions.

Adam Tutton, CEO, is a Director and Trustee of Lockleaze Sports Centre Trust Ltd. During the year, the Trust paid Lockleaze Sports Centre Ltd £47,622 (2024: £42,115) for sports facilities hire.

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# Accounts

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Company no. 04153673  
Charity no. 1088148

**Bristol Rovers Community Trust**  
**Report and Unaudited Financial**  
**Statements**  
**31 August 2024**

## **Bristol Rovers Community Trust**

### **Reference and administrative details**

**For the year ended 31 August 2024**

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**Company number** 04153673

**Charity number** 1088148

**Registered office and operational address** The Memorial Stadium  
Filton Avenue  
Horfield  
Bristol  
BS7 0BF

**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:

Martin Bisp  
Helen Godwin  
Tom Gorringe resigned 1 November 2024  
Delroy Hibbert  
Rodney Wesson

**Chief executive officer** Adam Tutton

**Bankers** The Cooperative Bank  
P O Box 101  
Balloon Street  
Manchester  
M60 4EP

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

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2024.

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 Rovers Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 30 January 2001. It is registered as a charity with the Charity Commission (registered number 1088148). Date of incorporation was 5 February 2001.

#### **Appointment of trustees**

The trustees who are directors of the company and trustees of the charity, who served during the year are set out on page 1. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

#### **Organisation**

The board of trustees, which shall include no less than three members, administers the charity. The board meets on a quarterly basis. Day to day responsibility rests with the Chief Executive Officer Adam Tutton and the Community Manager Matt Bennett.

#### **Risk management**

The trustees have examined the major strategic business and operational risks which the Trust 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 their risks.

#### **Reserves**

It is the policy of the Trust to maintain unrestricted funds to the level required to provide sufficient funds to cover wages and administration costs for a period of at least three months. During the period, wages and administration costs for a 3 month period amounted to £115,373 which is fully covered by the unrestricted funds held by the Trust at year end of £187,809.

#### **Public benefit**

The trustees have given due regard to the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and is satisfied they meet the requirements.

#### **Objectives and activities**

The Trust's objectives are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area. This is done using the game of football and other sports activities as educational tools. In furtherance of this object, the Trust also provide facilities at The Memorial Ground and Lockleaze Sports Centre for meetings, lectures and classes for the benefit of children regardless of sex, colour, creed or ability.

The Trust's activities have been expanded to include the use of participation in sport, exercise and education to improve the lives and health, both physical and mental, of people of all ages.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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Bristol Rovers Community Trust works with the community offering social inclusion, health, education and sports participation projects to give people the opportunity of enhancing and improving their life choices. The Trust aims to engage and inspire people of all ages as well as unite the communities in which they live. The Trust works in partnership with many schools in Bristol delivering its education and health programmes which are open to boys and girls of all ages and abilities, including those with disabilities. These are designed to be enjoyable, but also challenging and rewarding. The aim is to improve the basic technical and co-ordination capabilities of the children, whilst giving them the opportunity to be energetic for one hour during the school day. The Trust employees aim to increase the children's awareness of the benefits of healthy living and an active lifestyle and how this will be beneficial in working as part of a team.

#### **Achievements and performance**

Ongoing programmes include In-School Coaching, Lunchtime and After Schools Clubs together with Saturday Team Club, Holiday Soccer Schools and Fundays.

Projects include:

#### **Education**

The Trust provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered aim to improve the motivation, confidence and self-esteem of people on the courses and help to create life changing opportunities as they are supported in improving their prospects for employment.

- **Foundation Degree:** The 2 year Foundation Degree combines studying and practical coaching experience as well as offering the students the opportunity to gain recognised qualifications. A top-up year is available to those who wish to achieve a BSc (Hons) Degree which is validated by The University of South Wales.

The course is currently based at the Memorial Stadium and taught via online lectures, practical sessions and tutorials from USW academic teaching staff. The Trust employees provide 1:1 mentoring and support. Each year the students attend a one week residential course at the USW Sports Park to develop their coaching knowledge.

- **BTEC Level 3 National in Sport and coaching:** The programme is aimed at those who wish to continue their education, have a desire to study at university or those looking to pursue a career in sport. Students study 19 units which cover all aspects of the sport. It includes units in: (1) Volunteering and work opportunities with The Community Trust; (2) Work experience at Bristol Rovers Football Club; (3) Participation in the CEFA League; and (4) Opportunities to gain valuable coaching experience.

#### **Premier League Kicks**

The main aim of this project is to:

- Increase playing, coaching and officiating opportunities in football and a range of other sports to ages 8 - 18;
- Enhance physical and mental wellbeing, including self esteem and social skills;
- Inspire young people to develop positive, supportive relationships with one another and the authorities; and
- Promote integration and champion equality, diversity and inclusion.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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##### **Premier League Primary Stars**

We work with a number of local primary schools to develop the skills and ambition of boys and girls aged 5 to 11 years old, both on and off the sports field. This programme provides free curriculum-linked key stage 1 and 2 classroom resources for PE, Maths and English. New PSHE (Personal, Social, Health and Economic) resources will use sports examples to promote equality and diversity, as well as encourage the development of life skills and deliver key messages such as anti-bullying.

##### **Para Talent Centre**

Our specialised Youth Disability football sessions for young people with disabilities offer an inclusive environment where people of all abilities can enjoy playing the beautiful game without restriction.

##### **Working in Schools**

Our PE and School Sport Partnership programme offers schools the opportunity to form a partnership with an award-winning charity and a professional football club, known for its inclusivity and community. We work closely with each partner school to provide the appropriate level of support, which will ensure our delivery has the most positive impact on pupils, staff and the wider school community that we strive to achieve. We provide paid-for services for both primary and secondary schools, where we deliver specific content required by the school. This mostly involves PE lessons, after school sport activities, lunch time club provision, other support within the curriculum and specialist projects to meet specific outcomes.

##### **Gas Girls**

The different teams that make up Bristol Rovers Women's FC provides opportunities for women aged 16+ years old to play grass roots football in an affordable, safe, fun and highly engaging environment. Under the management of the Community Trust, the team have done exceptionally well over the last five years. From 1 July 2024, Bristol Rovers FC have agreed to take over the management and financing of the team.

##### **Mental Health**

We provide regular football sessions as well as support 'check-in' sessions to help support people's mental health. We also signpost to other providers to support individuals' wider issues.

##### **Talk Club**

Weekly male mental health support sessions. Men are welcomed to the stadium to share experiences and collectively support each other's mental health.

##### **Fundraising**

We run events that are designed to engage our local community while also raising unrestricted funds for the charity. This could be in the form of children halloween parties, quiz nights and sponsored events.

##### **Mascots**

Young people get the chance to attend a Bristol Rovers first team game, play on the pitch before kick off and walk out of the tunnel with the team.

##### **Matchday Experience**

Junior football teams visit the Memorial Stadium and receive coaching, a stadium tour, team photo, 1st team player meet and greet, and act as the guard of honour for the match.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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##### **Joy of Moving and Move to Learn Project**

This project, funded by Ferrero Rocher, is a national school based project for children between 9 and 10 years old. The programme encourages physical activity, promotes nutritional education and builds awareness of the importance of a healthy diet and active lifestyle.

##### **Extra Time**

Extra time is a weekly group for anybody aged over 60. The weekly two hour session involves light physical activities and social opportunities. Sightseeing trips around the local area are regularly organised.

##### **Walking Football**

The Trust organises walking football sessions for adults aged over 50.

##### **Financial review**

The results for the year ended 31 August 2024 show net expenditure of £25,023 (2023: £48,837). Total income was £602,659 (2023: £564,689) and resources expended were £627,682 (2023: £613,526).

The reduction in the deficit to £25,023 from a deficit of £48,837 in the previous year is encouraging. The projection for the current year ended 31 August 2025 shows that a surplus should be achieved.

##### **Statement of responsibilities of the trustees**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

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.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2024**

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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.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year.

Approved by the trustees on 3 March 2025 and signed on their behalf by



Rodney Wesson - Trustee

## **Independent examiner's report**

### **To the trustees of**

### **Bristol Rovers Community Trust**

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I report to the trustees on my examination of the accounts of Bristol Rovers Community Trust (the charitable company) for the year ended 31 August 2024, which are set out on pages 8 to 22.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Alison Godfrey*

Date: 3 March 2025

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Bristol Rovers Community Trust

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

For the year ended 31 August 2024

|                                                  |      | Restricted     | Unrestricted   | 2024<br>Total<br>£    | 2023<br>Total<br>£ |
|--------------------------------------------------|------|----------------|----------------|-----------------------|--------------------|
|                                                  | Note | £              | £              |                       |                    |
| <b>Income from:</b>                              |      |                |                |                       |                    |
| Donations                                        | 3    | 6,480          | 101,908        | <b>108,388</b>        | 73,818             |
| Charitable activities                            |      |                |                |                       |                    |
| Education                                        |      | 35,000         | 286,415        | <b>321,415</b>        | 345,324            |
| Health                                           |      | 6,095          | 31,105         | <b>37,200</b>         | 26,755             |
| Inclusion                                        |      | 68,102         | -              | <b>68,102</b>         | 69,800             |
| Participation                                    |      | -              | 48,104         | <b>48,104</b>         | 48,992             |
| Other trading activities                         |      | -              | 19,450         | <b>19,450</b>         | -                  |
| <b>Total income</b>                              |      | <u>115,677</u> | <u>486,982</u> | <b><u>602,659</u></b> | <u>564,689</u>     |
| <b>Expenditure on:</b>                           |      |                |                |                       |                    |
| Raising funds                                    |      | -              | 38,613         | <b>38,613</b>         | 48,901             |
| Charitable activities                            |      | <u>115,677</u> | <u>473,392</u> | <b><u>589,069</u></b> | <u>564,625</u>     |
| <b>Total expenditure</b>                         | 5    | <u>115,677</u> | <u>512,005</u> | <b><u>627,682</u></b> | <u>613,526</u>     |
| <b>Net expenditure and net movement in funds</b> | 6    | -              | (25,023)       | <b>(25,023)</b>       | (48,837)           |
| <b>Reconciliation of funds:</b>                  |      |                |                |                       |                    |
| Total funds brought forward                      |      | -              | 212,832        | <b>212,832</b>        | 261,669            |
| <b>Total funds carried forward</b>               |      | <u>-</u>       | <u>187,809</u> | <b><u>187,809</u></b> | <u>212,832</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 13 to the accounts.

## Bristol Rovers Community Trust

### Balance sheet

**As at 31 August 2024**

|                                              | Note | £              | 2024<br>£      | 2023<br>£ |
|----------------------------------------------|------|----------------|----------------|-----------|
| <b>Fixed assets</b>                          |      |                |                |           |
| Tangible assets                              | 9    |                | <b>2,034</b>   | 6,328     |
| <b>Current assets</b>                        |      |                |                |           |
| Debtors                                      | 10   | <b>28,031</b>  |                | 40,716    |
| Cash at bank and in hand                     |      | <b>166,658</b> |                | 168,668   |
|                                              |      | <b>194,689</b> |                | 209,384   |
| <b>Liabilities</b>                           |      |                |                |           |
| Creditors: amounts falling due within 1 year | 11   | <b>(8,914)</b> |                | (2,880)   |
| <b>Net current assets</b>                    |      |                | <b>185,775</b> | 206,504   |
| <b>Net assets</b>                            | 12   |                | <b>187,809</b> | 212,832   |
| <b>Funds</b>                                 | 13   |                |                |           |
| Restricted funds                             |      |                | -              | -         |
| Unrestricted funds                           |      |                |                |           |
| Designated funds                             |      |                | <b>120,000</b> | 100,000   |
| General funds                                |      |                | <b>67,809</b>  | 112,832   |
| <b>Total charity funds</b>                   |      |                | <b>187,809</b> | 212,832   |

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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 3 March 2025 and signed on their behalf by



Rodney Wesson - Trustee

**Bristol Rovers Community Trust****Statement of cash flows****For the year ended 31 August 2024**

|                                                          | <b>2024</b>                  | <b>2023</b>            |
|----------------------------------------------------------|------------------------------|------------------------|
|                                                          | <b>£</b>                     | <b>£</b>               |
| <b>Cash used in operating activities:</b>                |                              |                        |
| Net movement in funds                                    | <b>(25,023)</b>              | (48,837)               |
| Adjustments for:                                         |                              |                        |
| Depreciation charges                                     | <b>4,294</b>                 | 1,736                  |
| Decrease in debtors                                      | <b>12,685</b>                | (3,378)                |
| Increase in creditors                                    | <b>6,034</b>                 | (796)                  |
| <b>Net cash provided by operating activities</b>         | <b><u>(2,010)</u></b>        | <b><u>(51,275)</u></b> |
| <b>Decrease in cash and cash equivalents in the year</b> | <b>(2,010)</b>               | (51,275)               |
| Cash and cash equivalents at the beginning of the year   | <b><u>168,668</u></b>        | <u>219,943</u>         |
| <b>Cash and cash equivalents at the end of the year</b>  | <b><u><u>166,658</u></u></b> | <u><u>168,668</u></u>  |

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

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2024**

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#### **1. Accounting policies**

##### **a) General information and basis of preparation**

Bristol Rovers Community Trust is a charitable company limited by guarantee registered in England and Wales. The registered office address is The Memorial Stadium, Filton Avenue, Horfield, Bristol, BS7 0BF.

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

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **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 is deferred until criteria for income recognition are met.

##### **d) 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.

##### **e) 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.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2024

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##### 1. Accounting policies (continued)

###### f) 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.

###### g) 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 on the following basis, which is an estimate of staff time spent on activities:

|                       | 2024  | 2023  |
|-----------------------|-------|-------|
| Charitable activities | 92.3% | 92.2% |
| Raising funds         | 7.7%  | 7.8%  |

###### h) 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:

|                    |                       |
|--------------------|-----------------------|
| Computer equipment | 3 years straight line |
| Office equipment   | 25% reducing balance  |

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

###### i) 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.

###### j) 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.

###### k) 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.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2024**

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#### **1. Accounting policies (continued)**

##### **l) Financial instruments**

The trust 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.

##### **m) 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.

##### **n) 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.

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

##### **o) Accounting estimates and key judgements**

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

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

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

# Bristol Rovers Community Trust

## Notes to the financial statements

For the year ended 31 August 2024

### 2. Prior period comparatives

|                                                  | Restricted<br>£ | Unrestricted<br>£ | 2023<br>Total<br>£ |
|--------------------------------------------------|-----------------|-------------------|--------------------|
| <b>Income from:</b>                              |                 |                   |                    |
| Donations                                        | -               | 73,818            | <b>73,818</b>      |
| Charitable activities                            |                 |                   |                    |
| Education                                        | 35,000          | 310,324           | <b>345,324</b>     |
| Health                                           | 12,255          | 14,500            | <b>26,755</b>      |
| Inclusion                                        | 69,800          | -                 | <b>69,800</b>      |
| Participation                                    | -               | 48,992            | <b>48,992</b>      |
| <b>Total income</b>                              | <b>117,055</b>  | <b>447,634</b>    | <b>564,689</b>     |
| <b>Expenditure on:</b>                           |                 |                   |                    |
| Raising funds                                    | -               | 48,901            | <b>48,901</b>      |
| Charitable activities                            | 117,055         | 447,570           | <b>564,625</b>     |
| <b>Total expenditure</b>                         | <b>117,055</b>  | <b>496,471</b>    | <b>613,526</b>     |
| <b>Net expenditure and net movement in funds</b> | <b>-</b>        | <b>(48,837)</b>   | <b>(48,837)</b>    |

### 3. Income from donations

|                                    | Restricted<br>£ | Unrestricted<br>£ | 2024<br>Total<br>£ | 2023<br>Total<br>£ |
|------------------------------------|-----------------|-------------------|--------------------|--------------------|
| HMRC Charities *                   | -               | 17,763            | <b>17,763</b>      | (18,000)           |
| FLT Community: Core                | -               | 14,000            | <b>14,000</b>      | 34,832             |
| Bristol Rovers Supporters Trust    | -               | 10,500            | <b>10,500</b>      | 8,933              |
| Bristol Development Trust          | -               | 10,000            | <b>10,000</b>      | -                  |
| St James Place                     | -               | 10,000            | <b>10,000</b>      | -                  |
| Sky Bet Fund                       | -               | 9,750             | <b>9,750</b>       | -                  |
| Bristol City Council               | -               | 6,722             | <b>6,722</b>       | 2,880              |
| Kellog's                           | 6,480           | -                 | <b>6,480</b>       | -                  |
| The Football Association           | -               | 6,050             | <b>6,050</b>       | 5,500              |
| 3 Stadiums Walk                    | -               | 5,073             | <b>5,073</b>       | 7,106              |
| Smart Energy                       | -               | 2,500             | <b>2,500</b>       | -                  |
| Minibus Sponsorship                | -               | 2,000             | <b>2,000</b>       | -                  |
| Alpha Communications               | -               | -                 | -                  | 5,500              |
| Limbs and Things                   | -               | -                 | -                  | 2,000              |
| Other < £2,000                     | -               | 7,550             | <b>7,550</b>       | 25,067             |
| <b>Total income from donations</b> | <b>6,480</b>    | <b>101,908</b>    | <b>108,388</b>     | <b>73,818</b>      |

All income from donations during the prior year was unrestricted.

\* During the year ended 31 August 2022 a gift aid claim was submitted to HMRC for £25,919. Following the submission of the claim, HMRC disallowed £18,000 as the amount did not comply with gift aid regulations.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2024

#### 4. Government grants

The charitable company receives government grants to help fund charitable activities. In the year ending 31 August 2024 and prior year, government grant funding came from Bristol City Council. The total value of this grant was £6,722 (2023: £2,880).

#### 5. Total expenditure

|                                               | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2024<br>£      |
|-----------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Fundraising expenditure                       | 2,414                 | -                             | -                                       | 2,414          |
| Staff costs (note 7)                          | 27,954                | 336,168                       | 34,997                                  | 399,119        |
| Other staff costs                             | -                     | 11,017                        | -                                       | 11,017         |
| Kit and equipment                             | -                     | 30,846                        | -                                       | 30,846         |
| Travel and subsistence                        | -                     | 37,950                        | -                                       | 37,950         |
| Facilities hire                               | -                     | 55,493                        | -                                       | 55,493         |
| Refreshments                                  | -                     | 9,273                         | -                                       | 9,273          |
| Other charitable activities                   | -                     | 9,169                         | -                                       | 9,169          |
| Accounting and bookkeeping                    | -                     | -                             | 15,000                                  | 15,000         |
| Office costs                                  | -                     | -                             | 33,596                                  | 33,596         |
| EFL administration costs                      | -                     | -                             | 2,760                                   | 2,760          |
| Depreciation                                  | -                     | -                             | 4,294                                   | 4,294          |
| Advertising                                   | -                     | -                             | 16,751                                  | 16,751         |
| <b>Sub-total</b>                              | <b>30,368</b>         | <b>489,916</b>                | <b>107,398</b>                          | <b>627,682</b> |
| Allocation of support and<br>governance costs | 8,245                 | 99,153                        | (107,398)                               | -              |
| <b>Total expenditure</b>                      | <b>38,613</b>         | <b>589,069</b>                | <b>-</b>                                | <b>627,682</b> |

Total governance costs were £3,060 (2023: £2,880).

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2023**

**5. Total expenditure (continued)**

**Prior period comparative**

|                                               | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2023<br>£      |
|-----------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Fundraising expenditure                       | 3,795                 | -                             | -                                       | <b>3,795</b>   |
| Staff costs (note 7)                          | 27,091                | 319,335                       | 34,099                                  | <b>380,525</b> |
| Other staff costs                             | -                     | 22,785                        | -                                       | <b>22,785</b>  |
| Kit and equipment                             | -                     | 18,568                        | -                                       | <b>18,568</b>  |
| Travel and subsistence                        | -                     | 39,204                        | -                                       | <b>39,204</b>  |
| Facilities hire                               | -                     | 49,217                        | -                                       | <b>49,217</b>  |
| Refreshments                                  | -                     | 7,872                         | -                                       | <b>7,872</b>   |
| Student bursaries                             | -                     | 1,122                         | -                                       | <b>1,122</b>   |
| Other charitable activities                   | -                     | 3,637                         | -                                       | <b>3,637</b>   |
| Accounting and bookkeeping                    | -                     | -                             | 15,130                                  | <b>15,130</b>  |
| Office costs                                  | 9,287                 | -                             | 34,935                                  | <b>44,222</b>  |
| EFL administration costs                      | -                     | -                             | 1,941                                   | <b>1,941</b>   |
| Depreciation                                  | -                     | -                             | 1,736                                   | <b>1,736</b>   |
| Advertising                                   | -                     | -                             | 16,554                                  | <b>16,554</b>  |
| Education                                     | -                     | -                             | 7,218                                   | <b>7,218</b>   |
| <b>Sub-total</b>                              | <b>40,173</b>         | <b>461,740</b>                | <b>111,613</b>                          | <b>613,526</b> |
| Allocation of support and<br>governance costs | <b>8,728</b>          | <b>102,885</b>                | <b>(111,613)</b>                        | <b>-</b>       |
| <b>Total expenditure</b>                      | <b>48,901</b>         | <b>564,625</b>                | <b>-</b>                                | <b>613,526</b> |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2024

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##### 6. Net movement in funds

This is stated after charging:

|                                           | 2024<br>£    | 2023<br>£    |
|-------------------------------------------|--------------|--------------|
| Depreciation                              | 4,294        | 1,736        |
| Operating lease payments                  | 52,307       | 6,307        |
| Trustees' remuneration                    | Nil          | Nil          |
| Trustees' reimbursed expenses             | Nil          | Nil          |
| Independent examiners' remuneration       |              |              |
| ▪ Independent examination (excluding VAT) | <u>2,550</u> | <u>2,400</u> |

##### 7. Staff costs and numbers

Staff costs were as follows:

|                       | 2024<br>£      | 2023<br>£      |
|-----------------------|----------------|----------------|
| Salaries and wages    | 364,208        | 347,534        |
| Social security costs | 26,799         | 25,502         |
| Pension contributions | <u>8,112</u>   | <u>7,489</u>   |
|                       | <u>399,119</u> | <u>380,525</u> |

No employee earned more than £60,000 during the year or prior year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and the Community Manager. The total employee benefits of the key management personnel were £102,728 (2023: £100,174).

|                    | 2024<br>No. | 2023<br>No. |
|--------------------|-------------|-------------|
| Average head count | <u>14</u>   | <u>14</u>   |

##### 8. Taxation

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2024**

**9. Tangible fixed assets**

|                          | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | <b>Total<br/>£</b>         |
|--------------------------|--------------------------|----------------------------|----------------------------|
| <b>Cost</b>              |                          |                            |                            |
| At 1 September 2023      | 6,965                    | 25,343                     | <b>32,308</b>              |
| Disposals in year        | -                        | (25,343)                   | <b>(25,343)</b>            |
| At 31 August 2024        | <u>6,965</u>             | <u>-</u>                   | <u><b>6,965</b></u>        |
| <b>Depreciation</b>      |                          |                            |                            |
| At 1 September 2023      | 4,253                    | 21,727                     | <b>25,980</b>              |
| Charge for the year      | 678                      | 3,616                      | <b>4,294</b>               |
| Disposals in year        | -                        | (25,343)                   | <b>(25,343)</b>            |
| At 31 August 2024        | <u>4,931</u>             | <u>-</u>                   | <u><b>4,931</b></u>        |
| <b>Net book value</b>    |                          |                            |                            |
| <b>At 31 August 2024</b> | <u><b>2,034</b></u>      | <u><b>-</b></u>            | <u><b>2,034</b></u>        |
| At 31 August 2023        | <u><u>2,712</u></u>      | <u><u>3,616</u></u>        | <u><u><b>6,328</b></u></u> |

**10. Debtors**

|               | <b>2024<br/>£</b>    | <b>2023<br/>£</b>    |
|---------------|----------------------|----------------------|
| Trade debtors | <b>8,742</b>         | 23,080               |
| Prepayments   | <b>10,225</b>        | 15,719               |
| Other debtors | <u><b>9,064</b></u>  | <u>1,917</u>         |
|               | <u><b>28,031</b></u> | <u><b>40,716</b></u> |

**11. Creditors : amounts due within 1 year**

|                 | <b>2024<br/>£</b>   | <b>2023<br/>£</b>   |
|-----------------|---------------------|---------------------|
| Accruals        | <b>8,265</b>        | 2,880               |
| Other creditors | <u><b>649</b></u>   | <u>-</u>            |
|                 | <u><b>8,914</b></u> | <u><b>2,880</b></u> |

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2024**

**12. Analysis of net assets between funds**

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| Tangible fixed assets               | -                        | -                        | 2,034                 | <b>2,034</b>        |
| Net current assets                  | -                        | 120,000                  | 65,775                | <b>185,775</b>      |
| <b>Net assets at 31 August 2024</b> | <b>-</b>                 | <b>120,000</b>           | <b>67,809</b>         | <b>187,809</b>      |

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| <b>Prior year comparative</b>       |                          |                          |                       |                     |
| Tangible fixed assets               | -                        | -                        | 6,328                 | <b>6,328</b>        |
| Net current assets                  | -                        | 100,000                  | 106,504               | <b>206,504</b>      |
| <b>Net assets at 31 August 2023</b> | <b>-</b>                 | <b>100,000</b>           | <b>112,832</b>        | <b>212,832</b>      |

**13. Movements in funds**

|                                 | At 1<br>September<br>2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2024<br>£ |
|---------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |                |                  |                                    |                              |
| Premier League Kicks            | -                              | 65,000         | (65,000)         | -                                  | -                            |
| Premier League Primary Stars    | -                              | 35,000         | (35,000)         | -                                  | -                            |
| Joy of Moving                   | -                              | 6,095          | (6,095)          | -                                  | -                            |
| Talent Inclusion                | -                              | 202            | (202)            | -                                  | -                            |
| Wildcats                        | -                              | 2,900          | (2,900)          | -                                  | -                            |
| Kellogg's                       | -                              | 6,480          | (6,480)          | -                                  | -                            |
| <b>Total restricted funds</b>   | <b>-</b>                       | <b>115,677</b> | <b>(115,677)</b> | <b>-</b>                           | <b>-</b>                     |
| <b>Unrestricted funds</b>       |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>        |                                |                |                  |                                    |                              |
| Reserve fund                    | 100,000                        | -              | -                | 20,000                             | <b>120,000</b>               |
| <i>Total designated funds</i>   | <b>100,000</b>                 | <b>-</b>       | <b>-</b>         | <b>20,000</b>                      | <b>120,000</b>               |
| General funds                   | 112,832                        | 486,982        | (512,005)        | (20,000)                           | <b>67,809</b>                |
| <b>Total unrestricted funds</b> | <b>212,832</b>                 | <b>486,982</b> | <b>(512,005)</b> | <b>-</b>                           | <b>187,809</b>               |
| <b>Total funds</b>              | <b>212,832</b>                 | <b>602,659</b> | <b>(627,682)</b> | <b>-</b>                           | <b>187,809</b>               |

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2024**

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#### **13. Movements in funds (continued)**

##### **Purposes of restricted funds**

|                              |                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Premier League Kicks         | The main aim of this project is to use the power of football and the value of sports to help reach youngsters in high need areas.                                                                                                                                                                                                                |
| Premier League Primary Stars | This is a national curriculum linked education programme using the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills.                                                                                                                                       |
| Joy of Moving                | This programme is designed to help children develop their physical, cognitive and social skills in a fun and educational way.                                                                                                                                                                                                                    |
| Fit Fans                     | Fit Fans is a programme run by EFL Trust (Football League Community Limited), which uses interest in football to attract adults to a 12 week healthy lifestyle programme delivered by coaching staff at their local professional football club community trust. Bristol Rovers Community Trust is a licensed delivery partner of this programme. |
| Talent Inclusion             | This was for three sessions with girls from ethnic minority backgrounds to assess whether they would have suitable footballing ability to join the FA Pathway scheme.                                                                                                                                                                            |
| Wildcats                     | This project is a result of the Gloucester County Council grant to support sports provision for children aged 5-11.                                                                                                                                                                                                                              |
| Kellogg's                    | To cover the expenses of disadvantaged children at the charity's 'Holiday Fun Day' events, i.e. admission and lunches.                                                                                                                                                                                                                           |

##### **Purposes of designated funds**

|              |                                                                                                                  |
|--------------|------------------------------------------------------------------------------------------------------------------|
| Reserve fund | The trustees have set aside an amount of £120,000 to cover the estimated costs should the charity cease trading. |
|--------------|------------------------------------------------------------------------------------------------------------------|

##### **Transfers**

A transfer of £20,000 was made from unrestricted to designated funds so that the value of the reserve fund is more in line with the estimated costs should the charity cease trading.

# Bristol Rovers Community Trust

## Notes to the financial statements

For the year ended 31 August 2024

### 13. Movements in funds (continued)

Prior year comparative

|                                 | At 1<br>September<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2023<br>£ |
|---------------------------------|--------------------------------|-------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |             |                  |                                    |                              |
| Premier League Kicks            | -                              | 65,000      | (65,000)         | -                                  | -                            |
| Premier League Primary Stars    | -                              | 35,000      | (35,000)         | -                                  | -                            |
| Joy of Moving                   | -                              | 12,255      | (12,255)         | -                                  | -                            |
| Talent Inclusion                | -                              | 1,000       | (1,000)          | -                                  | -                            |
| Wildcats                        | -                              | 3,800       | (3,800)          | -                                  | -                            |
| <b>Total restricted funds</b>   | -                              | 117,055     | (117,055)        | -                                  | -                            |
| <b>Unrestricted funds</b>       |                                |             |                  |                                    |                              |
| <i>Designated funds:</i>        |                                |             |                  |                                    |                              |
| Reserve fund                    | 100,000                        | -           | -                | -                                  | 100,000                      |
| <i>Total designated funds</i>   | 100,000                        | -           | -                | -                                  | 100,000                      |
| General funds                   | 161,669                        | 447,634     | (496,471)        | -                                  | 112,832                      |
| <b>Total unrestricted funds</b> | 261,669                        | 447,634     | (496,471)        | -                                  | 212,832                      |
| <b>Total funds</b>              | 261,669                        | 564,689     | (613,526)        | -                                  | 212,832                      |

### 14. Operating lease commitments

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

|                     | 2024<br>£     | 2023<br>£    |
|---------------------|---------------|--------------|
| Amount falling due: |               |              |
| Within 1 year       | 11,209        | 6,307        |
| Within 1 - 5 years  | 41,098        | 3,679        |
|                     | <b>52,307</b> | <b>9,986</b> |

The operating lease is for rental of a minibus.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2024**

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##### **15. Related party transactions**

Tom Gorringe, trustee, was the CEO of Bristol Rovers Football Club Limited during the year. During the year to 31 August 2024, purchases totalling £13,776 (2023: £8,840) were made from Bristol Rovers Football Club Limited in respect of catering and executive box hire. No amounts were outstanding at year end. Income of £1,450 (2023: £nil) relating to shared income for an event was received in the year.

Martin Bisp, trustee, is the Chief Executive Officer and Co-founder of Empire Fighting Chance. During the period year purchases totalling £2,400 were made in respect of educational support sessions.

Adam Tutton, CEO, is a Director and Trustee of Lockleaze Sports Centre Trust Ltd. During the period, the Trust paid Lockleaze Sports Centre Ltd £42,115 (2023: £53,588) for sports facilities hire.

**BRISTOL ROVERS COMMUNITY TRUST**

England & Wales - Charity number 1088148

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# Accounts

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Company no. 04153673  
Charity no. 1088148

**Bristol Rovers Community Trust**  
**Report and Unaudited Financial**  
**Statements**  
**31 August 2023**

## **Bristol Rovers Community Trust**

### **Reference and administrative details**

**For the year ended 31 August 2023**

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|                                                  |                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Company number</b>                            | 04153673                                                                                                                                                                                                                                                                                           |
| <b>Charity number</b>                            | 1088148                                                                                                                                                                                                                                                                                            |
| <b>Registered office and operational address</b> | The Memorial Stadium<br>Filton Avenue<br>Horfield<br>Bristol<br>BS7 0BF                                                                                                                                                                                                                            |
| <b>Trustees</b>                                  | Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:<br><br>Martin Bisp<br>Helen Godwin<br>Tom Gorringe<br>Delroy Hibbert<br>Martyn Starnes<br>Rod Wesson<br><br>appointed 1 January 2023<br>resigned 1 November 2022 |
| <b>Chief executive officer</b>                   | Adam Tutton                                                                                                                                                                                                                                                                                        |
| <b>Bankers</b>                                   | The Cooperative Bank<br>P O Box 101<br>Balloon Street<br>Manchester<br>M60 4EP                                                                                                                                                                                                                     |
| <b>Independent examiners</b>                     | Godfrey Wilson Limited<br>Chartered accountants and statutory auditors<br>5th Floor Mariner House<br>62 Prince Street<br>Bristol<br>BS1 4QD                                                                                                                                                        |

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2023**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2023.

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 Rovers Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 30 January 2001. It is registered as a charity with the Charity Commission (registered number 1088148). Date of incorporation was 5 February 2001.

#### **Appointment of trustees**

The trustees who are directors of the company and trustees of the charity, who served during the year are set out on page 1. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

#### **Organisation**

The board of trustees, which shall include no less than three members, administers the charity. The board meets on a quarterly basis. Day to day responsibility rests with the Chief Executive Officer Adam Tutton and the Community Manager Matt Bennett.

#### **Risk management**

The trustees have examined the major strategic business and operational risks which the Trust 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 their risks.

#### **Reserves**

It is the policy of the Trust to maintain unrestricted funds to the level required to provide sufficient funds to cover wages and administration costs for a period of at least three months. During the period, wages and administration costs for a 3 month period amounted to £116,150 which is fully covered by the unrestricted funds held by the Trust at year end of £212,832.

#### **Public benefit**

The trustees have given due regard to the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and is satisfied they meet the requirements.

#### **Objectives and activities**

The Trust's objectives are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area. This is done using the game of football and other sports activities as educational tools. In furtherance of this object, the Trust also provide facilities at The Memorial Ground and Lockleaze Sports Centre for meetings, lectures and classes for the benefit of children regardless of sex, colour, creed or ability.

The Trust's activities have been expanded to include the use of participation in sport, exercise and education to improve the lives and health, both physical and mental, of people of all ages.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2023**

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Bristol Rovers Community Trust works with the community offering social inclusion, health, education and sports participation projects to give people the opportunity of enhancing and improving their life choices. The Trust aims to engage and inspire people of all ages as well as unite the communities in which they live. The Trust works in partnership with many schools in Bristol delivering its education and health programmes which are open to boys and girls of all ages and abilities, including those with disabilities. These are designed to be enjoyable, but also challenging and rewarding. The aim is to improve the basic technical and co-ordination capabilities of the children, whilst giving them the opportunity to be energetic for one hour during the school day. The Trust employees aim to increase the children's awareness of the benefits of healthy living and an active lifestyle and how this will be beneficial in working as part of a team.

#### **Achievements and performance**

Ongoing programmes include In-School Coaching, Lunchtime and After Schools Clubs together with Saturday Team Club, Holiday Soccer Schools and Fundays.

Projects include:

#### **Education**

The Trust provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered aim to improve the motivation, confidence and self-esteem of people on the courses and help to create life changing opportunities as they are supported in improving their prospects for employment.

- **Foundation Degree:** The 2 year Foundation Degree combines studying and practical coaching experience as well as offering the students the opportunity to gain recognised qualifications. A top-up year is available to those who wish to achieve a BSc (Hons) Degree which is validated by The University of South Wales.

The course is currently based at the Memorial Stadium and taught via online lectures, practical sessions and tutorials from USW academic teaching staff. The Trust employees provide 1:1 mentoring and support. Each year the students attend a one week residential course at the USW Sports Park to develop their coaching knowledge.

- **BTEC Level 3 National in Sport and coaching:** The programme is aimed at those who wish to continue their education, have a desire to study at university or those looking to pursue a career in sport. Students study 19 units which cover all aspects of the sport. It includes units in: (1) Volunteering and work opportunities with The Community Trust; (2) Work experience at Bristol Rovers Football Club; (3) Participation in the CEFA League; and (4) Opportunities to gain valuable coaching experience.

#### **Premier League Kicks**

The main aim of this project is to:

- Increase playing, coaching and officiating opportunities in football and a range of other sports to ages 8 - 18;
- Enhance physical and mental wellbeing, including self esteem and social skills;
- Inspire young people to develop positive, supportive relationships with one another and the authorities; and
- Promote integration and champion equality, diversity and inclusion.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2023**

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##### **Premier League Primary Stars**

We work with a number of local primary schools to develop the skills and ambition of boys and girls aged 5 to 11 years old, both on and off the sports field. This programme provides free curriculum-linked key stage 1 and 2 classroom resources for PE, Maths and English. New PSHE (Personal, Social, Health and Economic) resources will use sports examples to promote equality and diversity, as well as encourage the development of life skills and deliver key messages such as anti-bullying.

##### **Youth Disability**

Our specialised Youth Disability football sessions for young people with disabilities offer an inclusive environment where people of all abilities can enjoy playing the beautiful game without restriction.

##### **Working in Schools**

Our PE and School Sport Partnership programme offers schools the opportunity to form a partnership with an award-winning charity and a professional football club, known for its inclusivity and community. We work closely with each partner school to provide the appropriate level of support, which will ensure our delivery has the most positive impact on pupils, staff and the wider school community that we strive to achieve. We provide paid-for services for both primary and secondary schools, where we deliver specific content required by the school. This mostly involves PE lessons, after school sport activities, lunch time club provision, other support within the curriculum and specialist projects to meet specific outcomes.

##### **Gas Girls**

The different teams that make up Bristol Rovers Women's FC provides opportunities for women aged 16+ years old to play grass roots football in an affordable, safe, fun and highly engaging environment.

##### **Mental Health**

We provide regular football sessions as well as support 'check-in' sessions to help support people's mental health. We also signpost to other providers to support individuals' wider issues.

##### **Talk Club**

Weekly male mental health support sessions. Men are welcomed to the stadium to share experiences and collectively support each other's mental health.

##### **Fundraising**

We run events that are designed to engage our local community while also raising unrestricted funds for the charity. This could be in the form of children halloween parties, quiz nights and sponsored events.

##### **Mascots**

Young people get the chance to attend a Bristol Rovers first team game, play on the pitch before kick off and walk out of the tunnel with the team.

##### **Matchday Experience**

Junior football teams visit the Memorial Stadium and receive coaching, a stadium tour, team photo, 1st team player meet and greet, and act as the guard of honour for the match.

##### **Joy of Moving and Move to Learn Project**

This project, funded by Ferrero Rocher, is a national school based project for children between 9 and 10 years old. The programme encourages physical activity, promotes nutritional education and builds awareness of the importance of a healthy diet and active lifestyle.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2023**

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##### **Extra Time**

Extra time is a weekly group for anybody aged over 60. The weekly two hour session involves light physical activities and social opportunities. Sightseeing trips around the local area are regularly organised.

##### **Walking Football**

The Trust organises walking football sessions for adults aged over 50.

##### **Talent Inclusion**

This was for three sessions with girls from ethnic minority backgrounds to assess whether they would have suitable footballing ability to join the FA Pathway scheme.

##### **Financial review**

The results for the year ended 31 August 2023 show net expenditure of £48,837 (2022: £66,356 net income). Total income was £564,689 (2022: £631,843) and resources expended were £613,526 (2022: £565,487).

The main causes of the deficit in the year are:

- The decrease in income of £67,154 due to one off income from a charity football match and a HMRC Gift Aid claim in the previous year.
- The increase in expenditure of £48,039 is largely due to the increase in staff costs. The Trust reviewed its employee salary levels to reflect the current market trend applicable to the employee qualifications.

##### **Statement of responsibilities of the trustees**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2023**

---

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.

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.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on TBC and signed on their behalf by

Rod Wesson - Trustee

## **Independent examiner's report**

### **To the trustees of**

### **Bristol Rovers Community Trust**

---

I report to the trustees on my examination of the accounts of Bristol Rovers Community Trust (the charitable company) for the year ended 31 August 2023, which are set out on pages 8 to 22.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

**Date:** TBC

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Bristol Rovers Community Trust

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

For the year ended 31 August 2023

|                                                             | Note | Restricted<br>£ | Unrestricted<br>£ | 2023<br>Total<br>£    | 2022<br>Total<br>£ |
|-------------------------------------------------------------|------|-----------------|-------------------|-----------------------|--------------------|
| <b>Income from:</b>                                         |      |                 |                   |                       |                    |
| Donations                                                   | 3    | -               | 73,818            | <b>73,818</b>         | 143,685            |
| Charitable activities                                       |      |                 |                   |                       |                    |
| Education                                                   |      | 35,000          | 310,324           | <b>345,324</b>        | 295,923            |
| Health                                                      |      | 12,255          | 14,500            | <b>26,755</b>         | 25,321             |
| Inclusion                                                   |      | 69,800          | -                 | <b>69,800</b>         | 62,000             |
| Participation                                               |      | -               | 48,992            | <b>48,992</b>         | 104,914            |
| <b>Total income</b>                                         |      | <u>117,055</u>  | <u>447,634</u>    | <b><u>564,689</u></b> | <u>631,843</u>     |
| <b>Expenditure on:</b>                                      |      |                 |                   |                       |                    |
| Raising funds                                               |      | -               | 48,901            | <b>48,901</b>         | 65,762             |
| Charitable activities                                       |      | <u>117,055</u>  | <u>447,570</u>    | <b><u>564,625</u></b> | <u>499,725</u>     |
| <b>Total expenditure</b>                                    | 5    | <u>117,055</u>  | <u>496,471</u>    | <b><u>613,526</u></b> | <u>565,487</u>     |
| <b>Net income / (expenditure) and net movement in funds</b> | 6    | -               | (48,837)          | <b>(48,837)</b>       | 66,356             |
| <b>Reconciliation of funds:</b>                             |      |                 |                   |                       |                    |
| Total funds brought forward                                 |      | -               | 261,669           | <b>261,669</b>        | 195,313            |
| <b>Total funds carried forward</b>                          |      | <u>-</u>        | <u>212,832</u>    | <b><u>212,832</u></b> | <u>261,669</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 13 to the accounts.

# Bristol Rovers Community Trust

## Balance sheet

As at 31 August 2023

|                                              | Note | £              | 2023<br>£             | 2022<br>£             |
|----------------------------------------------|------|----------------|-----------------------|-----------------------|
| <b>Fixed assets</b>                          |      |                |                       |                       |
| Tangible assets                              | 9    |                | 6,328                 | 8,064                 |
| <b>Current assets</b>                        |      |                |                       |                       |
| Debtors                                      | 10   | 40,716         |                       | 37,338                |
| Cash at bank and in hand                     |      | <u>168,668</u> |                       | <u>219,943</u>        |
|                                              |      | 209,384        |                       | 257,281               |
| <b>Liabilities</b>                           |      |                |                       |                       |
| Creditors: amounts falling due within 1 year | 11   | <u>(2,880)</u> |                       | <u>(3,676)</u>        |
| <b>Net current assets</b>                    |      |                | <u>206,504</u>        | <u>253,605</u>        |
| <b>Net assets</b>                            | 12   |                | <u><u>212,832</u></u> | <u><u>261,669</u></u> |
| <b>Funds</b>                                 | 13   |                |                       |                       |
| Restricted funds                             |      |                | -                     | -                     |
| Unrestricted funds                           |      |                |                       |                       |
| Designated funds                             |      |                | 100,000               | 100,000               |
| General funds                                |      |                | <u>112,832</u>        | <u>161,669</u>        |
| <b>Total charity funds</b>                   |      |                | <u><u>212,832</u></u> | <u><u>261,669</u></u> |

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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 TBC and signed on their behalf by

Rod Wesson - Trustee

**Bristol Rovers Community Trust****Statement of cash flows****For the year ended 31 August 2023**

|                                                          | <b>2023</b>                  | <b>2022</b>                  |
|----------------------------------------------------------|------------------------------|------------------------------|
|                                                          | <b>£</b>                     | <b>£</b>                     |
| <b>Cash used in operating activities:</b>                |                              |                              |
| Net movement in funds                                    | <b>(48,837)</b>              | 66,356                       |
| Adjustments for:                                         |                              |                              |
| Depreciation charges                                     | <b>1,736</b>                 | 6,363                        |
| Increase in debtors                                      | <b>(3,378)</b>               | (6,401)                      |
| Decrease in creditors                                    | <b>(796)</b>                 | (12,143)                     |
| <b>Net cash provided by operating activities</b>         | <b><u>(51,275)</u></b>       | <b><u>54,175</u></b>         |
| <b>Cash flows from investing activities:</b>             |                              |                              |
| Purchase of tangible fixed assets                        | <b><u>-</u></b>              | <b><u>(2,436)</u></b>        |
| <b>Net cash used in investing activities</b>             | <b><u>-</u></b>              | <b><u>(2,436)</u></b>        |
| <b>Increase in cash and cash equivalents in the year</b> | <b>(51,275)</b>              | 51,739                       |
| Cash and cash equivalents at the beginning of the year   | <b><u>219,943</u></b>        | <b><u>168,204</u></b>        |
| <b>Cash and cash equivalents at the end of the year</b>  | <b><u><u>168,668</u></u></b> | <b><u><u>219,943</u></u></b> |

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

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2023**

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#### **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 Rovers Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **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 is deferred until criteria for income recognition are met.

##### **d) 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.

##### **e) 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.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2023

---

##### 1. Accounting policies (continued)

###### f) 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.

###### g) 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 on the following basis, which is an estimate of staff time spent on activities:

|                       | 2023  | 2022  |
|-----------------------|-------|-------|
| Charitable activities | 92.2% | 86.0% |
| Raising funds         | 7.8%  | 14.0% |

###### h) 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:

|                    |                       |
|--------------------|-----------------------|
| Computer equipment | 3 years straight line |
| Office equipment   | 25% reducing balance  |

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

###### i) 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.

###### j) 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.

###### k) 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.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2023**

---

#### **1. Accounting policies (continued)**

##### **l) Financial instruments**

The trust 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.

##### **m) 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.

##### **n) 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.

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

##### **o) Accounting estimates and key judgements**

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

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

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

# Bristol Rovers Community Trust

## Notes to the financial statements

For the year ended 31 August 2023

### 2. Prior period comparatives

|                                                             | Restricted<br>£ | Unrestricted<br>£ | 2022<br>Total<br>£ |
|-------------------------------------------------------------|-----------------|-------------------|--------------------|
| <b>Income from:</b>                                         |                 |                   |                    |
| Donations                                                   | -               | 143,685           | <b>143,685</b>     |
| Charitable activities                                       |                 |                   |                    |
| Education                                                   | -               | 295,923           | <b>295,923</b>     |
| Health                                                      | 25,321          | -                 | <b>25,321</b>      |
| Inclusion                                                   | 62,000          | -                 | <b>62,000</b>      |
| Participation                                               | 40,000          | 64,914            | <b>104,914</b>     |
| <b>Total income</b>                                         | <b>127,321</b>  | <b>504,522</b>    | <b>631,843</b>     |
| <b>Expenditure on:</b>                                      |                 |                   |                    |
| Raising funds                                               | -               | 65,762            | <b>65,762</b>      |
| Charitable activities                                       | 146,929         | 352,796           | <b>499,725</b>     |
| <b>Total expenditure</b>                                    | <b>146,929</b>  | <b>418,558</b>    | <b>565,487</b>     |
| <b>Net income / (expenditure) and net movement in funds</b> | <b>(19,608)</b> | <b>85,964</b>     | <b>66,356</b>      |

### 3. Income from donations

|                                    | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|------------------------------------|--------------------|--------------------|
| Charity Football Match             | -                  | 49,300             |
| FLT Community: Core                | <b>34,832</b>      | 34,832             |
| Gift Aid *                         | <b>(18,000)</b>    | 25,919             |
| Business Development Grant         | -                  | 8,000              |
| Bristol Rovers Supporters Trust    | <b>8,933</b>       | -                  |
| 3 Stadiums Walk                    | <b>7,106</b>       | -                  |
| Bristol City Council               | <b>2,880</b>       | 7,140              |
| Alpha Communications               | <b>5,500</b>       | -                  |
| The Football Association           | <b>5,500</b>       | -                  |
| Brunel Insurance                   | -                  | 2,000              |
| Medequip                           | -                  | 2,000              |
| Limbs and Things                   | <b>2,000</b>       | -                  |
| Other < £2,000                     | <b>25,067</b>      | 14,494             |
| <b>Total income from donations</b> | <b>73,818</b>      | <b>143,685</b>     |

All income from donations during the current and prior year was unrestricted.

\* During the previous year a gift aid claim was submitted to HMRC for £25,919. Following the submission of the claim, HMRC disallowed £18,000 as the amount did not comply with gift aid regulations.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2023

#### 4. Government grants

The charitable company receives government grants to help fund charitable activities. In the year ending 31 August 2023 and prior year, government grant funding came from Bristol City Council. The total value of this grant was £2,880 (2022: £7,140).

#### 5. Total expenditure

|                                            | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2023<br>£      |
|--------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Staff costs (note 7)                       | 27,091                | 319,335                       | 34,099                                  | <b>380,525</b> |
| Other staff costs                          | -                     | 22,785                        | -                                       | <b>22,785</b>  |
| Kit and equipment                          | -                     | 18,568                        | -                                       | <b>18,568</b>  |
| Travel and subsistence                     | -                     | 39,204                        | -                                       | <b>39,204</b>  |
| Facilities hire                            | -                     | 49,217                        | -                                       | <b>49,217</b>  |
| Refreshments                               | -                     | 7,872                         | -                                       | <b>7,872</b>   |
| Student bursaries                          | -                     | 1,122                         | -                                       | <b>1,122</b>   |
| Other charitable activities                | 3,795                 | 3,637                         | -                                       | <b>7,432</b>   |
| Accounting and bookkeeping                 | -                     | -                             | 15,130                                  | <b>15,130</b>  |
| Office costs                               | 9,287                 | -                             | 34,935                                  | <b>44,222</b>  |
| EFL administration costs                   | -                     | -                             | 1,941                                   | <b>1,941</b>   |
| Depreciation                               | -                     | -                             | 1,736                                   | <b>1,736</b>   |
| Advertising                                | -                     | -                             | 16,554                                  | <b>16,554</b>  |
| Education                                  | -                     | -                             | 7,218                                   | <b>7,218</b>   |
| <b>Sub-total</b>                           | <b>40,173</b>         | <b>461,740</b>                | <b>111,613</b>                          | <b>613,526</b> |
| Allocation of support and governance costs | 8,728                 | 102,885                       | (111,613)                               | -              |
| <b>Total expenditure</b>                   | <b>48,901</b>         | <b>564,625</b>                | <b>-</b>                                | <b>613,526</b> |

Total governance costs were £2,880 (2022: £2,760).

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2023**

**5. Total expenditure (continued)**

**Prior period comparative**

|                                               | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2022<br>£      |
|-----------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Staff costs (note 7)                          | 39,811                | 244,514                       | 42,900                                  | <b>327,225</b> |
| Other staff costs                             | -                     | 16,904                        | -                                       | <b>16,904</b>  |
| Kit and equipment                             | -                     | 18,778                        | -                                       | <b>18,778</b>  |
| Travel and subsistence                        | -                     | 33,102                        | -                                       | <b>33,102</b>  |
| Facilities hire                               | -                     | 67,399                        | -                                       | <b>67,399</b>  |
| Refreshments                                  | -                     | 6,332                         | -                                       | <b>6,332</b>   |
| Student bursaries                             | -                     | 3,680                         | -                                       | <b>3,680</b>   |
| Other charitable activities                   | -                     | 5,841                         | -                                       | <b>5,841</b>   |
| Accounting and bookkeeping                    | -                     | -                             | 14,137                                  | <b>14,137</b>  |
| Office costs                                  | 9,152                 | -                             | 34,430                                  | <b>43,582</b>  |
| EFL administration costs                      | -                     | -                             | 3,720                                   | <b>3,720</b>   |
| Depreciation                                  | -                     | -                             | 6,363                                   | <b>6,363</b>   |
| Advertising                                   | -                     | -                             | 12,357                                  | <b>12,357</b>  |
| Education                                     | -                     | -                             | 6,067                                   | <b>6,067</b>   |
| <b>Sub-total</b>                              | <b>48,963</b>         | <b>396,550</b>                | <b>119,974</b>                          | <b>565,487</b> |
| Allocation of support and<br>governance costs | 16,799                | 103,175                       | (119,974)                               | -              |
| <b>Total expenditure</b>                      | <b>65,762</b>         | <b>499,725</b>                | <b>-</b>                                | <b>565,487</b> |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2023

##### 6. Net movement in funds

This is stated after charging:

|                                           | 2023<br>£         | 2022<br>£         |
|-------------------------------------------|-------------------|-------------------|
| Depreciation                              | 1,736             | 6,363             |
| Operating lease payments                  | 6,307             | 6,274             |
| Trustees' remuneration                    | Nil               | Nil               |
| Trustees' reimbursed expenses             | Nil               | Nil               |
| Independent examiners' remuneration       |                   |                   |
| ▪ Independent examination (excluding VAT) | 2,400             | 2,300             |
| ▪ Corporation tax (excluding VAT)         | -                 | 250               |
|                                           | <u>          </u> | <u>          </u> |

##### 7. Staff costs and numbers

Staff costs were as follows:

|                       | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Salaries and wages    | 347,534        | 300,534        |
| Social security costs | 25,502         | 20,713         |
| Pension contributions | 7,489          | 5,978          |
|                       | <u>380,525</u> | <u>327,225</u> |

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and the Community Manager. The total employee benefits of the key management personnel were £100,174 (2022: £95,865).

|                    | 2023<br>No. | 2022<br>No. |
|--------------------|-------------|-------------|
| Average head count | <u>14</u>   | <u>14</u>   |

##### 8. Taxation

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2023**

**9. Tangible fixed assets**

|                          | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£           |
|--------------------------|--------------------------|----------------------------|----------------------|
| <b>Cost</b>              |                          |                            |                      |
| At 1 September 2022      | 6,965                    | 25,343                     | <b>32,308</b>        |
| Additions in year        | -                        | -                          | -                    |
| At 31 August 2023        | <u>6,965</u>             | <u>25,343</u>              | <u><b>32,308</b></u> |
| <b>Depreciation</b>      |                          |                            |                      |
| At 1 September 2022      | 3,329                    | 20,915                     | <b>24,244</b>        |
| Charge for the year      | 924                      | 812                        | <b>1,736</b>         |
| At 31 August 2023        | <u>4,253</u>             | <u>21,727</u>              | <u><b>25,980</b></u> |
| <b>Net book value</b>    |                          |                            |                      |
| <b>At 31 August 2023</b> | <u><b>2,712</b></u>      | <u><b>3,616</b></u>        | <u><b>6,328</b></u>  |
| At 31 August 2022        | <u>3,636</u>             | <u>4,428</u>               | <u>8,064</u>         |

**10. Debtors**

|               | 2023<br>£            | 2022<br>£     |
|---------------|----------------------|---------------|
| Trade debtors | <b>23,080</b>        | 17,421        |
| Other debtors | <u><b>17,636</b></u> | <u>19,917</u> |
|               | <u><b>40,716</b></u> | <u>37,338</u> |

**11. Creditors : amounts due within 1 year**

|                 | 2023<br>£           | 2022<br>£    |
|-----------------|---------------------|--------------|
| Accruals        | <b>2,880</b>        | 2,760        |
| Other creditors | <u>-</u>            | <u>916</u>   |
|                 | <u><b>2,880</b></u> | <u>3,676</u> |

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2023**

**12. Analysis of net assets between funds**

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| Tangible fixed assets               | -                        | -                        | 6,328                 | <b>6,328</b>        |
| Net current assets                  | -                        | 100,000                  | 106,504               | <b>206,504</b>      |
| <b>Net assets at 31 August 2023</b> | <b>-</b>                 | <b>100,000</b>           | <b>112,832</b>        | <b>212,832</b>      |

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| <b>Prior year comparative</b>       |                          |                          |                       |                     |
| Tangible fixed assets               | -                        | -                        | 8,064                 | <b>8,064</b>        |
| Net current assets                  | -                        | 100,000                  | 153,605               | <b>253,605</b>      |
| <b>Net assets at 31 August 2022</b> | <b>-</b>                 | <b>100,000</b>           | <b>161,669</b>        | <b>261,669</b>      |

**13. Movements in funds**

|                                 | At 1<br>September<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2023<br>£ |
|---------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |                |                  |                                    |                              |
| Premier League Kicks            | -                              | 65,000         | (65,000)         | -                                  | -                            |
| Premier League Primary Stars    | -                              | 35,000         | (35,000)         | -                                  | -                            |
| Joy of Moving                   | -                              | 12,255         | (12,255)         | -                                  | -                            |
| Talent Inclusion                | -                              | 1,000          | (1,000)          | -                                  | -                            |
| Wildcats                        | -                              | 3,800          | (3,800)          | -                                  | -                            |
| <b>Total restricted funds</b>   | <b>-</b>                       | <b>117,055</b> | <b>(117,055)</b> | <b>-</b>                           | <b>-</b>                     |
| <b>Unrestricted funds</b>       |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>        |                                |                |                  |                                    |                              |
| Reserve fund                    | 100,000                        | -              | -                | -                                  | <b>100,000</b>               |
| <i>Total designated funds</i>   | <b>100,000</b>                 | <b>-</b>       | <b>-</b>         | <b>-</b>                           | <b>100,000</b>               |
| General funds                   | 161,669                        | 447,634        | (496,471)        | -                                  | <b>112,832</b>               |
| <b>Total unrestricted funds</b> | <b>261,669</b>                 | <b>447,634</b> | <b>(496,471)</b> | <b>-</b>                           | <b>212,832</b>               |
| <b>Total funds</b>              | <b>261,669</b>                 | <b>564,689</b> | <b>(613,526)</b> | <b>-</b>                           | <b>212,832</b>               |

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2023**

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#### **13. Movements in funds (continued)**

##### **Purposes of restricted funds**

|                              |                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Premier League Kicks         | The main aim of this project is to use the power of football and the value of sports to help reach youngsters in high need areas.                                                                                                                                                                                                                |
| Premier League Primary Stars | This is a national curriculum linked education programme using the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills.                                                                                                                                       |
| Joy of Moving                | This programme is designed to help children develop their physical, cognitive and social skills in a fun and educational way.                                                                                                                                                                                                                    |
| Fit Fans                     | Fit Fans is a programme run by EFL Trust (Football League Community Limited), which uses interest in football to attract adults to a 12 week healthy lifestyle programme delivered by coaching staff at their local professional football club community trust. Bristol Rovers Community Trust is a licensed delivery partner of this programme. |
| Talent Inclusion             | This was for three sessions with girls from ethnic minority backgrounds to assess whether they would have suitable footballing ability to join the FA Pathway scheme.                                                                                                                                                                            |
| Wildcats                     | This project is a result of the Gloucester County Council grant to support sports provision for children aged 5-11.                                                                                                                                                                                                                              |

##### **Purposes of designated funds**

|              |                                                                                                                  |
|--------------|------------------------------------------------------------------------------------------------------------------|
| Reserve fund | The trustees have set aside an amount of £100,000 to cover the estimated costs should the charity cease trading. |
|--------------|------------------------------------------------------------------------------------------------------------------|

# Bristol Rovers Community Trust

## Notes to the financial statements

For the year ended 31 August 2023

### 13. Movements in funds (continued)

#### Prior year comparative

|                                 | At 1<br>September<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2022<br>£ |
|---------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |                |                  |                                    |                              |
| Premier League Kicks            | 11,765                         | 60,000         | (71,765)         | -                                  | -                            |
| Premier League Primary Stars    | 7,843                          | 40,000         | (47,843)         | -                                  | -                            |
| Fit Fans                        | -                              | 9,295          | (9,295)          | -                                  | -                            |
| Joy of Moving                   | -                              | 16,026         | (16,026)         | -                                  | -                            |
| Talent Inclusion                | -                              | 2,000          | (2,000)          | -                                  | -                            |
| <b>Total restricted funds</b>   | <b>19,608</b>                  | <b>127,321</b> | <b>(146,929)</b> | <b>-</b>                           | <b>-</b>                     |
| <b>Unrestricted funds</b>       |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>        |                                |                |                  |                                    |                              |
| Reserve fund                    | 78,000                         | -              | -                | 22,000                             | <b>100,000</b>               |
| <i>Total designated funds</i>   | <b>78,000</b>                  | <b>-</b>       | <b>-</b>         | <b>22,000</b>                      | <b>100,000</b>               |
| General funds                   | 97,705                         | 504,522        | (418,558)        | (22,000)                           | <b>161,669</b>               |
| <b>Total unrestricted funds</b> | <b>175,705</b>                 | <b>504,522</b> | <b>(418,558)</b> | <b>-</b>                           | <b>261,669</b>               |
| <b>Total funds</b>              | <b>195,313</b>                 | <b>631,843</b> | <b>(565,487)</b> | <b>-</b>                           | <b>261,669</b>               |

#### Transfers

In the prior year a transfer of £22,000 was made within unrestricted funds to reduce the value of the designated reserve fund to £100,000.

### 14. Operating lease commitments

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

|                     | 2023<br>£    | 2022<br>£ |
|---------------------|--------------|-----------|
| Amount falling due: |              |           |
| Within 1 year       | <b>6,307</b> | 6,307     |
| Within 1 - 5 years  | <b>3,679</b> | 9,986     |
|                     | <b>9,986</b> | 16,293    |

The operating lease is for rental of a minibus.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2023**

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##### **15. Related party transactions**

Tom Gorringe, trustee, is CEO of Bristol Rovers Football Club Limited and Martyn Starnes, trustee (resigned 01 November 2022), was a director until 30 November 2021. During the year to 31 August 2023, purchases totalling £8,840 (2022: £24,973) were made from Bristol Rovers Football Club Limited in respect of catering and executive box hire. No amounts were outstanding at year end.

Martin Bisp, trustee, is the Chief Executive Officer and Co-founder of Empire Fighting Chance. During the period, purchases totalling £2,400 (2022: £3,070) were made in respect of educational support sessions.

Adam Tutton, CEO, is a Director and Trustee of Lockleaze Sports Centre Trust Ltd. During the period, the Trust paid Lockleaze Sports Centre Ltd £53,588 (2022: £66,129) for sports facilities hire.

**BRISTOL ROVERS COMMUNITY TRUST**

England & Wales - Charity number 1088148

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# Accounts

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Company no. 04153673  
Charity no. 1088148

**Bristol Rovers Community Trust**  
**Report and Unaudited Financial**  
**Statements**  
**31 August 2022**

## **Bristol Rovers Community Trust**

### **Reference and administrative details**

**For the year ended 31 August 2022**

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|                                                  |                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Company number</b>                            | 04153673                                                                                                                                                                                                                                                                                           |
| <b>Charity number</b>                            | 1088148                                                                                                                                                                                                                                                                                            |
| <b>Registered office and operational address</b> | The Memorial Stadium<br>Filton Avenue<br>Horfield<br>Bristol<br>BS7 0BF                                                                                                                                                                                                                            |
| <b>Trustees</b>                                  | Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:<br><br>Martin Bisp<br>Helen Godwin<br>Tom Gorringe<br>Delroy Hibbert<br>Martyn Starnes<br>Rod Wesson<br><br>appointed 1 January 2023<br>resigned 1 November 2022 |
| <b>Chief executive officer</b>                   | Adam Tutton                                                                                                                                                                                                                                                                                        |
| <b>Bankers</b>                                   | The Cooperative Bank<br>P O Box 101<br>Balloon Street<br>Manchester<br>M60 4EP                                                                                                                                                                                                                     |
| <b>Independent examiners</b>                     | Godfrey Wilson Limited<br>Chartered accountants and statutory auditors<br>5th Floor Mariner House<br>62 Prince Street<br>Bristol<br>BS1 4QD                                                                                                                                                        |

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2022**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2022.

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

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

#### **Governing document**

Bristol Rovers Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 30 January 2001. It is registered as a charity with the Charity Commission (registered number 1088148). Date of incorporation was 5 February 2001.

#### **Appointment of trustees**

The trustees who are directors of the company and trustees of the charity, who served during the year are set out on page 1. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

#### **Organisation**

The board of trustees, which shall include no less than three members, administers the charity. The board meets on a quarterly basis. Day to day responsibility rests with the Chief Executive Officer Adam Tutton and the Community Manager Matt Bennett.

#### **Risk management**

The trustees have examined the major strategic business and operational risks which the Trust 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 their risks.

#### **Reserves**

It is the policy of the Trust to maintain unrestricted funds to the level required to provide sufficient funds to cover wages and administration costs for a period of at least three months. During the period, wages and administration costs for a 3 month period amounted to £101,392 which is fully covered by the unrestricted funds held by the Trust at year end of £261,669.

#### **Public benefit**

The trustees have given due regard to the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and is satisfied they meet the requirements.

#### **Objectives and activities**

The Trust's objectives are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area. This is done using the game of football and other sports activities as educational tools. In furtherance of this object, the Trust also provide facilities at The Memorial Ground and Lockleaze Sports Centre for meetings, lectures and classes for the benefit of children regardless of sex, colour, creed or ability.

The Trust's activities have been expanded to include the use of participation in sport, exercise and education to improve the lives and health, both physical and mental, of people of all ages.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2022**

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Bristol Rovers Community Trust works with the community offering social inclusion, health, education and sports participation projects to give people the opportunity of enhancing and improving their life choices. The Trust aims to engage and inspire people of all ages as well as unite the communities in which they live. The Trust works in partnership with many schools in Bristol delivering its education and health programmes which are open to boys and girls of all ages and abilities, including those with disabilities. These are designed to be enjoyable, but also challenging and rewarding. The aim is to improve the basic technical and co-ordination capabilities of the children, whilst giving them the opportunity to be energetic for one hour during the school day. The Trust employees aim to increase the children's awareness of the benefits of healthy living and an active lifestyle and how this will be beneficial in working as part of a team.

#### **Achievements and performance**

Ongoing programmes include In-School Coaching, Lunchtime and After Schools Clubs together with Saturday Team Club, Holiday Soccer Schools and Fundays.

Projects include:

#### **Education**

The Trust provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered aim to improve the motivation, confidence and self-esteem of people on the courses and help to create life changing opportunities as they are supported in improving their prospects for employment.

- **Foundation Degree:** The 2 year Foundation Degree combines studying and practical coaching experience as well as offering the students the opportunity to gain recognised qualifications. A top-up year is available to those who wish to achieve a BSc (Hons) Degree which is validated by The University of South Wales.

The course is currently based at the Memorial Stadium and taught via online lectures, practical sessions and tutorials from USW academic teaching staff. The Trust employees provide 1:1 mentoring and support. Each year the students attend a one week residential course at the USW Sports Park to develop their coaching knowledge.

- **BTEC Level 3 National in Sport:** The programme is aimed at those who wish to continue their education, have a desire to study at university or those looking to pursue a career in sport. Students study 19 units which cover all aspects of the sport. It includes units in: (1) Volunteering and work opportunities with The Community Trust; (2) Work experience at Bristol Rovers Football Club; (3) Participation in the National Futsal League; and (4) Opportunities to gain valuable coaching experience.

#### **Premier League Kicks**

The main aim of this project is to:

- Increase playing, coaching and officiating opportunities in football and a range of other sports to ages 8 - 18;
- Enhance physical and mental wellbeing, including self esteem and social skills;
- Inspire young people to develop positive, supportive relationships with one another and the authorities; and
- Promote integration and champion equality, diversity and inclusion.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2022**

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##### **Premier League Primary Stars**

We work with a number of local primary schools to develop the skills and ambition of boys and girls aged 5 to 11 years old, both on and off the sports field. This programme provides free curriculum-linked key stage 1 and 2 classroom resources for PE, Maths and English. New PSHE (Personal, Social, Health and Economic) resources will use sports examples to promote equality and diversity, as well as encourage the development of life skills and deliver key messages such as anti-bullying.

##### **Youth Disability**

Our specialised Youth Disability football sessions for young people with disabilities offer an inclusive environment where people of all abilities can enjoy playing the beautiful game without restriction.

##### **Working in Schools**

Our PE and School Sport Partnership programme offers schools the opportunity to form a partnership with an award-winning charity and a professional football club, known for its inclusivity and community. We work closely with each partner school to provide the appropriate level of support, which will ensure our delivery has the most positive impact on pupils, staff and the wider school community that we strive to achieve. We provide paid-for services for both primary and secondary schools, where we deliver specific content required by the school. This mostly involves PE lessons, after school sport activities, lunch time club provision, other support within the curriculum and specialist projects to meet specific outcomes.

##### **Gas Girls**

The different teams that make up Bristol Rovers Women's FC provides opportunities for women aged 16+ years old to play grass roots football in an affordable, safe, fun and highly engaging environment.

##### **Mental Health**

We provide regular football sessions as well as support 'check-in' sessions to help support people's mental health. We also signpost to other providers to support individuals' wider issues.

##### **Talk Club**

Weekly male mental health support sessions. Men are welcomed to the stadium to share experiences and collectively support each other's mental health.

##### **Fit Fans**

Fit Pirates is our weight and lifestyle management programme that uses the power of football and the brand of Bristol Rovers to improve participants lifestyle habits through weekly education and physical activity sessions based at the Memorial Stadium.

##### **Fundraising**

We run events that are designed to engage our local community while also raising unrestricted funds for the charity. This could be in the form of children halloween parties, quiz nights and sponsored events.

##### **Mascots**

Young people get the chance to attend a Bristol Rovers first team game, play on the pitch before kick off and walk out of the tunnel with the team.

##### **Matchday Experience**

Junior football teams visit the Memorial Stadium and receive coaching, a stadium tour, team photo, 1st team player meet and greet, and act as the guard of honour for the match.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2022**

---

##### **Joy of Moving and Move to Learn Project**

This project, funded by Ferrero Rocher, is a national school based project for children between 9 and 10 years old. The programme encourages physical activity, promotes nutritional education and builds awareness of the importance of a healthy diet and active lifestyle.

##### **Extra Time**

Extra time is a weekly group for anybody aged over 60. The weekly two hour session involves light physical activities and social opportunities. Sightseeing trips around the local area are regularly organised.

##### **Walking Football**

The Trust organises walking football sessions for adults aged over 50.

##### **Talent Inclusion**

This was for three sessions with girls from ethnic minority backgrounds to assess whether they would have suitable footballing ability to join the FA Pathway scheme.

##### **Financial review**

The results for the year ended 31 August 2022 show net income of £66,356 (2021: £36,206). Total income was £631,843 (2021: £464,333) and resources expended were £565,487 (2021: £428,127).

##### **Statement of responsibilities of the trustees**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the year ended 31 August 2022**

---

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.

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.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 9 March 2023 and signed on their behalf by

*R Wesson.*

Rod Wesson - Trustee

## **Independent examiner's report**

### **To the trustees of**

#### **Bristol Rovers Community Trust**

---

I report to the trustees on my examination of the accounts of Bristol Rovers Community Trust (the charitable company) for the year ended 31 August 2022, which are set out on pages 8 to 22.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Alison Godfrey*

Date: 14 March 2023

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Bristol Rovers Community Trust

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

For the year ended 31 August 2022

|                                                             | Note | Restricted<br>£ | Unrestricted<br>£ | 2022<br>Total<br>£    | 2021<br>Total<br>£ |
|-------------------------------------------------------------|------|-----------------|-------------------|-----------------------|--------------------|
| <b>Income from:</b>                                         |      |                 |                   |                       |                    |
| Donations                                                   | 3    | -               | 143,685           | <b>143,685</b>        | 105,755            |
| Charitable activities                                       |      |                 |                   |                       |                    |
| Education                                                   |      | -               | 295,923           | <b>295,923</b>        | 225,120            |
| Health                                                      |      | 25,321          | -                 | <b>25,321</b>         | 5,590              |
| Inclusion                                                   |      | 62,000          | -                 | <b>62,000</b>         | 42,500             |
| Participation                                               |      | 40,000          | 64,914            | <b>104,914</b>        | 85,368             |
| <b>Total income</b>                                         |      | <u>127,321</u>  | <u>504,522</u>    | <u><b>631,843</b></u> | <u>464,333</u>     |
| <b>Expenditure on:</b>                                      |      |                 |                   |                       |                    |
| Raising funds                                               |      | -               | 65,762            | <b>65,762</b>         | 40,131             |
| Charitable activities                                       |      | 146,929         | 352,796           | <b>499,725</b>        | 387,996            |
| <b>Total expenditure</b>                                    | 5    | <u>146,929</u>  | <u>418,558</u>    | <u><b>565,487</b></u> | <u>428,127</u>     |
| <b>Net income / (expenditure) and net movement in funds</b> |      | (19,608)        | 85,964            | <b>66,356</b>         | 36,206             |
| <b>Reconciliation of funds:</b>                             |      |                 |                   |                       |                    |
| Total funds brought forward                                 |      | <u>19,608</u>   | <u>175,705</u>    | <u><b>195,313</b></u> | <u>159,107</u>     |
| <b>Total funds carried forward</b>                          |      | <u>-</u>        | <u>261,669</u>    | <u><b>261,669</b></u> | <u>195,313</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 13 to the accounts.

## Bristol Rovers Community Trust

### Balance sheet

As at 31 August 2022

|                                              | Note | £              | 2022<br>£             | 2021<br>£             |
|----------------------------------------------|------|----------------|-----------------------|-----------------------|
| <b>Fixed assets</b>                          |      |                |                       |                       |
| Tangible assets                              | 9    |                | 8,064                 | 11,991                |
| <b>Current assets</b>                        |      |                |                       |                       |
| Debtors                                      | 10   | 37,338         |                       | 30,937                |
| Cash at bank and in hand                     |      | <u>219,943</u> |                       | <u>168,204</u>        |
|                                              |      | 257,281        |                       | 199,141               |
| <b>Liabilities</b>                           |      |                |                       |                       |
| Creditors: amounts falling due within 1 year | 11   | <u>(3,676)</u> |                       | <u>(15,819)</u>       |
| <b>Net current assets</b>                    |      |                | <u>253,605</u>        | <u>183,322</u>        |
| <b>Net assets</b>                            | 12   |                | <u><u>261,669</u></u> | <u><u>195,313</u></u> |
| <b>Funds</b>                                 | 13   |                |                       |                       |
| Restricted funds                             |      |                | -                     | 19,608                |
| Unrestricted funds                           |      |                |                       |                       |
| Designated funds                             |      |                | 100,000               | 78,000                |
| General funds                                |      |                | <u>161,669</u>        | <u>97,705</u>         |
| <b>Total charity funds</b>                   |      |                | <u><u>261,669</u></u> | <u><u>195,313</u></u> |

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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 9 March 2023 and signed on their behalf by

*Rhesson.*

Rod Wesson - Trustee

# Bristol Rovers Community Trust

## Statement of cash flows

For the year ended 31 August 2022

|                                                          | 2022<br>£             | 2021<br>£             |
|----------------------------------------------------------|-----------------------|-----------------------|
| <b>Cash used in operating activities:</b>                |                       |                       |
| Net movement in funds                                    | 66,356                | 36,206                |
| Adjustments for:                                         |                       |                       |
| Depreciation charges                                     | 6,363                 | 4,003                 |
| Increase in debtors                                      | (6,401)               | (18,000)              |
| Increase / (decrease) in creditors                       | <u>(12,143)</u>       | <u>12,113</u>         |
| <b>Net cash provided by operating activities</b>         | <u>54,175</u>         | <u>34,322</u>         |
| <b>Cash flows from investing activities:</b>             |                       |                       |
| Purchase of tangible fixed assets                        | <u>(2,436)</u>        | <u>(7,590)</u>        |
| <b>Net cash used in investing activities</b>             | <u>(2,436)</u>        | <u>(7,590)</u>        |
| <b>Increase in cash and cash equivalents in the year</b> | <b>51,739</b>         | <b>26,732</b>         |
| Cash and cash equivalents at the beginning of the year   | <u>168,204</u>        | <u>141,472</u>        |
| <b>Cash and cash equivalents at the end of the year</b>  | <u><b>219,943</b></u> | <u><b>168,204</b></u> |

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

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2022**

---

#### **1. Accounting policies**

##### **a) Basis of preparation**

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

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

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **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 is deferred until criteria for income recognition are met.

##### **d) 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.

##### **e) 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.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2022

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##### 1. Accounting policies (continued)

###### f) 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.

###### g) 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 on the following basis, which is an estimate of staff time spent on activities:

|                       | 2022  | 2021  |
|-----------------------|-------|-------|
| Charitable activities | 86.0% | 90.7% |
| Raising funds         | 14.0% | 9.3%  |

###### h) 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:

|                    |                       |
|--------------------|-----------------------|
| Computer equipment | 3 years straight line |
| Office equipment   | 25% reducing balance  |

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

###### i) 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.

###### j) 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.

###### k) 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.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2022**

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#### **1. Accounting policies (continued)**

##### **l) Financial instruments**

The trust 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.

##### **m) 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.

##### **n) 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.

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

##### **o) Accounting estimates and key judgements**

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

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

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

# Bristol Rovers Community Trust

## Notes to the financial statements

For the year ended 31 August 2022

### 2. Prior period comparatives

|                                                             | Restricted<br>£ | Unrestricted<br>£ | 2021<br>Total<br>£ |
|-------------------------------------------------------------|-----------------|-------------------|--------------------|
| <b>Income from:</b>                                         |                 |                   |                    |
| Donations                                                   | -               | 105,755           | <b>105,755</b>     |
| Charitable activities                                       |                 |                   |                    |
| Education                                                   | -               | 225,120           | <b>225,120</b>     |
| Health                                                      | 5,590           | -                 | <b>5,590</b>       |
| Inclusion                                                   | 42,500          | -                 | <b>42,500</b>      |
| Participation                                               | 53,868          | 31,500            | <b>85,368</b>      |
| <b>Total income</b>                                         | <b>101,958</b>  | <b>362,375</b>    | <b>464,333</b>     |
| <b>Expenditure on:</b>                                      |                 |                   |                    |
| Raising funds                                               | -               | 40,131            | <b>40,131</b>      |
| Charitable activities                                       | 134,253         | 253,743           | <b>387,996</b>     |
| <b>Total expenditure</b>                                    | <b>134,253</b>  | <b>293,874</b>    | <b>428,127</b>     |
| <b>Net income / (expenditure) and net movement in funds</b> | <b>(32,295)</b> | <b>68,501</b>     | <b>36,206</b>      |

### 3. Income from donations

|                                    | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|------------------------------------|--------------------|--------------------|
| Charity Football Match             | <b>49,300</b>      | -                  |
| FLT Community: Core                | <b>34,832</b>      | 27,804             |
| Gift Aid                           | <b>25,919</b>      | -                  |
| Business Development Grant         | <b>8,000</b>       | -                  |
| Bristol City Council               | <b>7,140</b>       | -                  |
| Brunel Insurance                   | <b>2,000</b>       | -                  |
| Medequip                           | <b>2,000</b>       | -                  |
| HMRC JRS Grant (see note 4)        | -                  | 53,838             |
| Bristol Rovers Supporters Trust    | -                  | 8,000              |
| Charity Run                        | -                  | 6,386              |
| Limbs and Things                   | -                  | 5,000              |
| Other < £2,000                     | <b>14,494</b>      | 4,727              |
| <b>Total income from donations</b> | <b>143,685</b>     | <b>105,755</b>     |

All income from donations during the current and prior year was unrestricted.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2022

#### 4. Government grants

The charitable company receives government grants to help fund charitable activities. In the year ending 31 August 2022, government grant funding came from Bristol City Council. In the prior year government grant funding was received from the Coronavirus Job Retention Scheme. The total value of these grants was £7,140 (2021: £53,838). There are no unfulfilled conditions or contingencies attached to these grants in 2021/22.

#### 5. Total expenditure

|                                            | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2022<br>£      |
|--------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Staff costs (note 7)                       | 39,811                | 244,514                       | 42,900                                  | 327,225        |
| Other staff costs                          | -                     | 16,904                        | -                                       | 16,904         |
| Kit and equipment                          | -                     | 18,778                        | -                                       | 18,778         |
| Travel and subsistence                     | -                     | 33,102                        | -                                       | 33,102         |
| Facilities hire                            | -                     | 67,399                        | -                                       | 67,399         |
| Refreshments                               | -                     | 6,332                         | -                                       | 6,332          |
| Student bursaries                          | -                     | 3,680                         | -                                       | 3,680          |
| Other charitable activities                | -                     | 5,841                         | -                                       | 5,841          |
| Accounting and bookkeeping                 | -                     | -                             | 14,137                                  | 14,137         |
| Office costs                               | 9,152                 | -                             | 34,430                                  | 43,582         |
| EFL administration costs                   | -                     | -                             | 3,720                                   | 3,720          |
| Depreciation                               | -                     | -                             | 6,363                                   | 6,363          |
| Advertising                                | -                     | -                             | 12,357                                  | 12,357         |
| Education                                  | -                     | -                             | 6,067                                   | 6,067          |
| <b>Sub-total</b>                           | <b>48,963</b>         | <b>396,550</b>                | <b>119,974</b>                          | <b>565,487</b> |
| Allocation of support and governance costs | 16,799                | 103,175                       | (119,974)                               | -              |
| <b>Total expenditure</b>                   | <b>65,762</b>         | <b>499,725</b>                | <b>-</b>                                | <b>565,487</b> |

Total governance costs were £2,760 (2021: £2,580).

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**5. Total expenditure (continued)**  
**Prior period comparative**

|                                               | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2021<br>£      |
|-----------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Staff costs (note 7)                          | 21,800                | 211,892                       | 41,800                                  | <b>275,492</b> |
| Other staff costs                             | -                     | 10,491                        | -                                       | <b>10,491</b>  |
| Kit and equipment                             | -                     | 16,194                        | -                                       | <b>16,194</b>  |
| Travel and subsistence                        | -                     | 10,795                        | -                                       | <b>10,795</b>  |
| Facilities hire                               | -                     | 34,888                        | -                                       | <b>34,888</b>  |
| Refreshments                                  | -                     | 680                           | -                                       | <b>680</b>     |
| Education rebuild                             | -                     | 12,048                        | -                                       | <b>12,048</b>  |
| Student bursaries                             | -                     | 2,640                         | -                                       | <b>2,640</b>   |
| Other charitable activities                   | -                     | 4,777                         | -                                       | <b>4,777</b>   |
| Accounting and bookkeeping                    | -                     | -                             | 12,830                                  | <b>12,830</b>  |
| Office costs                                  | 4,067                 | -                             | 15,301                                  | <b>19,368</b>  |
| EFL administration costs                      | -                     | -                             | 3,960                                   | <b>3,960</b>   |
| Depreciation                                  | -                     | -                             | 4,003                                   | <b>4,003</b>   |
| Advertising                                   | 5,664                 | -                             | 5,897                                   | <b>11,561</b>  |
| Sundry                                        | -                     | -                             | 8,400                                   | <b>8,400</b>   |
| <b>Sub-total</b>                              | <b>31,531</b>         | <b>304,405</b>                | <b>92,191</b>                           | <b>428,127</b> |
| Allocation of support and<br>governance costs | 8,600                 | 83,591                        | (92,191)                                | -              |
| <b>Total expenditure</b>                      | <b>40,131</b>         | <b>387,996</b>                | <b>-</b>                                | <b>428,127</b> |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2022

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#### 6. Net movement in funds

This is stated after charging:

|                                           | 2022<br>£  | 2021<br>£  |
|-------------------------------------------|------------|------------|
| Depreciation                              | 6,363      | 4,003      |
| Operating lease payments                  | 6,274      | 6,250      |
| Trustees' remuneration                    | Nil        | Nil        |
| Trustees' reimbursed expenses             | Nil        | Nil        |
| Independent examiners' remuneration       |            |            |
| ▪ Independent examination (including VAT) | 2,760      | 2,580      |
| ▪ Corporation tax (including VAT)         | <u>300</u> | <u>Nil</u> |

#### 7. Staff costs and numbers

Staff costs were as follows:

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Salaries and wages    | 300,534        | 252,674        |
| Social security costs | 20,713         | 17,428         |
| Pension contributions | <u>5,978</u>   | <u>5,390</u>   |
|                       | <u>327,225</u> | <u>275,492</u> |

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and the Community Manager. The total employee benefits of the key management personnel were £95,865 (2021: £82,698).

|                    | 2022<br>No. | 2021<br>No. |
|--------------------|-------------|-------------|
| Average head count | <u>14</u>   | <u>12</u>   |

#### 8. Taxation

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2022**

**9. Tangible fixed assets**

|                          | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£           |
|--------------------------|--------------------------|----------------------------|----------------------|
| <b>Cost</b>              |                          |                            |                      |
| At 1 September 2021      | 6,965                    | 22,907                     | <b>29,872</b>        |
| Additions in year        | -                        | 2,436                      | <b>2,436</b>         |
| At 31 August 2022        | <u>6,965</u>             | <u>25,343</u>              | <b><u>32,308</u></b> |
| <b>Depreciation</b>      |                          |                            |                      |
| At 1 September 2021      | 2,144                    | 15,737                     | <b>17,881</b>        |
| Charge for the year      | <u>1,185</u>             | <u>5,178</u>               | <b><u>6,363</u></b>  |
| At 31 August 2022        | <u>3,329</u>             | <u>20,915</u>              | <b><u>24,244</u></b> |
| <b>Net book value</b>    |                          |                            |                      |
| <b>At 31 August 2022</b> | <b><u>3,636</u></b>      | <b><u>4,428</u></b>        | <b><u>8,064</u></b>  |
| At 31 August 2021        | <u>4,821</u>             | <u>7,170</u>               | <u>11,991</u>        |

**10. Debtors**

|               | 2022<br>£            | 2021<br>£     |
|---------------|----------------------|---------------|
| Trade debtors | <b>17,421</b>        | 28,020        |
| Other debtors | <u><b>19,917</b></u> | <u>2,917</u>  |
|               | <b><u>37,338</u></b> | <u>30,937</u> |

**11. Creditors : amounts due within 1 year**

|                 | 2022<br>£           | 2021<br>£     |
|-----------------|---------------------|---------------|
| Trade creditors | -                   | 12,048        |
| Accruals        | <b>2,760</b>        | 2,580         |
| Other creditors | <u><b>916</b></u>   | <u>1,191</u>  |
|                 | <b><u>3,676</u></b> | <u>15,819</u> |

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2022**

**12. Analysis of net assets between funds**

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| Tangible fixed assets               | -                        | -                        | 8,064                 | <b>8,064</b>        |
| Net current assets                  | -                        | 100,000                  | 153,605               | <b>253,605</b>      |
| <b>Net assets at 31 August 2022</b> | <b>-</b>                 | <b>100,000</b>           | <b>161,669</b>        | <b>261,669</b>      |

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| <b>Prior year comparative</b>       |                          |                          |                       |                     |
| Tangible fixed assets               | -                        | -                        | 11,991                | <b>11,991</b>       |
| Net current assets                  | 19,608                   | 78,000                   | 85,714                | <b>183,322</b>      |
| <b>Net assets at 31 August 2021</b> | <b>19,608</b>            | <b>78,000</b>            | <b>97,705</b>         | <b>195,313</b>      |

**13. Movements in funds**

|                                 | At 1<br>September<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2022<br>£ |
|---------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |                |                  |                                    |                              |
| Premier League Kicks            | 11,765                         | 60,000         | (71,765)         | -                                  | -                            |
| Premier League Primary Stars    | 7,843                          | 40,000         | (47,843)         | -                                  | -                            |
| Fit Fans                        | -                              | 9,295          | (9,295)          | -                                  | -                            |
| Joy of Moving                   | -                              | 16,026         | (16,026)         | -                                  | -                            |
| Talent Inclusion                | -                              | 2,000          | (2,000)          | -                                  | -                            |
| <b>Total restricted funds</b>   | <b>19,608</b>                  | <b>127,321</b> | <b>(146,929)</b> | <b>-</b>                           | <b>-</b>                     |
| <b>Unrestricted funds</b>       |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>        |                                |                |                  |                                    |                              |
| Reserve fund                    | 78,000                         | -              | -                | 22,000                             | <b>100,000</b>               |
| <i>Total designated funds</i>   | <b>78,000</b>                  | <b>-</b>       | <b>-</b>         | <b>22,000</b>                      | <b>100,000</b>               |
| General funds                   | 97,705                         | 504,522        | (418,558)        | (22,000)                           | <b>161,669</b>               |
| <b>Total unrestricted funds</b> | <b>175,705</b>                 | <b>504,522</b> | <b>(418,558)</b> | <b>-</b>                           | <b>261,669</b>               |
| <b>Total funds</b>              | <b>195,313</b>                 | <b>631,843</b> | <b>(565,487)</b> | <b>-</b>                           | <b>261,669</b>               |

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2022**

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#### **13. Movements in funds (continued)**

##### **Purposes of restricted funds**

|                              |                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Premier League Kicks         | The main aim of this project is to use the power of football and the value of sports to help reach youngsters in high need areas.                                                                                                                                                                                                                |
| Premier League Primary Stars | This is a national curriculum linked education programme using the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills.                                                                                                                                       |
| Fit Fans                     | Fit Fans is a programme run by EFL Trust (Football League Community Limited), which uses interest in football to attract adults to a 12 week healthy lifestyle programme delivered by coaching staff at their local professional football club community trust. Bristol Rovers Community Trust is a licensed delivery partner of this programme. |
| Joy of Moving                | This programme is designed to help children develop their physical, cognitive and social skills in a fun and educational way.                                                                                                                                                                                                                    |
| Talent Inclusion             | This was for three sessions with girls from ethnic minority backgrounds to assess whether they would have suitable footballing ability to join the FA Pathway scheme.                                                                                                                                                                            |

##### **Purposes of designated funds**

|              |                                                                                                                  |
|--------------|------------------------------------------------------------------------------------------------------------------|
| Reserve fund | The trustees have set aside an amount of £100,000 to cover the estimated costs should the charity cease trading. |
|--------------|------------------------------------------------------------------------------------------------------------------|

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2022**

**13. Movements in funds (continued)**

**Prior year comparative**

|                                 | At 1<br>September<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2021<br>£ |
|---------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |                |                  |                                    |                              |
| Premier League Kicks            | 30,000                         | 42,500         | (60,735)         | -                                  | <b>11,765</b>                |
| Premier League Primary Stars    | 20,000                         | 26,667         | (38,824)         | -                                  | <b>7,843</b>                 |
| Tackling Loneliness             | 1,903                          | 27,201         | (29,104)         | -                                  | -                            |
| Fit Fans                        | -                              | 2,090          | (2,090)          | -                                  | -                            |
| Joy of Moving                   | -                              | 3,500          | (3,500)          | -                                  | -                            |
| <b>Total restricted funds</b>   | <b>51,903</b>                  | <b>101,958</b> | <b>(134,253)</b> | -                                  | <b>19,608</b>                |
| <b>Unrestricted funds</b>       |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>        |                                |                |                  |                                    |                              |
| Reserve fund                    | 78,000                         | -              | -                | -                                  | <b>78,000</b>                |
| <i>Total designated funds</i>   | <b>78,000</b>                  | -              | -                | -                                  | <b>78,000</b>                |
| General funds                   | 29,204                         | 362,375        | (293,874)        | -                                  | <b>97,705</b>                |
| <b>Total unrestricted funds</b> | <b>107,204</b>                 | <b>362,375</b> | <b>(293,874)</b> | -                                  | <b>175,705</b>               |
| <b>Total funds</b>              | <b>159,107</b>                 | <b>464,333</b> | <b>(428,127)</b> | -                                  | <b>195,313</b>               |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2022

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##### 14. Operating lease commitments

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

|                     | 2022          | 2021         |
|---------------------|---------------|--------------|
|                     | £             | £            |
| Amount falling due: |               |              |
| Within 1 year       | 6,307         | 3,646        |
| Within 1 - 5 years  | 9,986         | -            |
|                     | <u>16,293</u> | <u>3,646</u> |

The operating lease is for rental of a minibus.

##### 15. Related party transactions

Martyn Starnes, trustee, was a director of Bristol Rovers Football Club Limited until 30 November 2021. During the year to 31 August 2022, purchases totalling £24,973 (2021: £5,700) were made from Bristol Rovers Football Club Limited in respect of rent, kit and equipment, recharged wages and other services provided. No amounts were outstanding at year end.

Martin Bisp, trustee, is the Chief Executive Officer and Co-founder of Empire Fighting Chance. During the period, purchases totalling £3,070 (2021: £nil) were made in respect of educational support sessions.

Adam Tutton, CEO, is a Director and Trustee of Lockleaze Sports Centre Trust Ltd. During the period, the Trust paid Lockleaze Sports Centre Ltd £66,129 (2021: £34,851) for sports facilities hire.

**BRISTOL ROVERS COMMUNITY TRUST**

England & Wales - Charity number 1088148

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# Accounts

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Company no. 04153673  
Charity no. 1088148

**Bristol Rovers Community Trust**  
**Report and Unaudited Financial**  
**Statements**  
**31 August 2021**

## **Bristol Rovers Community Trust**

### **Reference and administrative details**

**For the year ended 31 August 2021**

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**Company number** 04153673

**Charity number** 1088148

**Registered office and operational address** The Memorial Stadium  
Filton Avenue  
Horfield  
Bristol  
BS7 0BF

**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:

|                |                           |
|----------------|---------------------------|
| Martin Bisp    | Appointed 1 March 2021    |
| Helen Godwin   | Appointed 1 May 2021      |
| Delroy Hibbert | Appointed 1 March 2021    |
| Thomas Stanton | Resigned 10 January 2021  |
| Martyn Starnes | Appointed 1 February 2021 |
| Rod Wesson     |                           |

**Chief executive officer** Adam Tutton

**Bankers** The Cooperative Bank  
P O Box 101  
Balloon Street  
Manchester  
M60 4EP

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

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the period ended 31 August 2021**

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The trustees present their annual report together with the financial statements of the charity for the period ended 31 August 2021.

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

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

#### **Governing document**

Bristol Rovers Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 30 January 2001. It is registered as a charity with the Charity Commission (registered number 1088148). Date of incorporation was 5 February 2001.

#### **Appointment of trustees**

The trustees who are directors of the company and trustees of the charity, who served during the year are set out on page 1. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

#### **Organisation**

The board of trustees, which shall include no less than three members, administers the charity. The board meets on a quarterly basis. Day to day responsibility rests with the Chief Executive Officer Adam Tutton and the Community Manager Matt Bennett.

#### **Risk management**

The trustees have examined the major strategic business and operational risks which the Trust 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 their risks.

#### **Reserves**

It is the policy of the Trust to maintain unrestricted funds to the level required to provide sufficient funds to cover wages and administration costs for a period of at least three months. During the period, wages and administration costs for a 3 month period amounted to £80,535 which is fully covered by the unrestricted funds held by the Trust at year end of £175,705.

#### **Public benefit**

The trustees have given due regard to the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and is satisfied they meet the requirements.

#### **Objectives and activities**

The Trust's objectives are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area. This is done using the game of football and other sports activities as educational tools. In furtherance of this object, the Trust also provide facilities at The Memorial Ground and Lockleaze Sports Centre for meetings, lectures and classes for the benefit of children regardless of sex, colour, creed or ability.

The Trust's activities have been expanded to include the use of participation in sport, exercise and education to improve the lives and health, both physical and mental, of people of all ages.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the period ended 31 August 2021**

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Bristol Rovers Community Trust works with the community offering social inclusion, health, education and sports participation projects to give people the opportunity of enhancing and improving their life choices. The Trust aims to engage and inspire people of all ages as well as unite the communities in which they live. The Trust works in partnership with many schools in Bristol delivering its education and health programmes which are open to boys and girls of all ages and abilities, including those with disabilities. These are designed to be enjoyable, but also challenging and rewarding. The aim is to improve the basic technical and co-ordination capabilities of the children, whilst giving them the opportunity to be energetic for one hour during the school day. The Trust employees aim to increase the children's awareness of the benefits of healthy living and an active lifestyle and how this will be beneficial in working as part of a team.

#### **Achievements and performance**

Ongoing programmes include In-School Coaching, Lunchtime and After Schools Clubs together with Saturday Team Club, Holiday Soccer Schools and Fundays.

Projects include:

#### **Education**

The Trust provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered aim to improve the motivation, confidence and self-esteem of people on the courses and help to create life changing opportunities as they are supported in improving their prospects for

- **Foundation Degree:** The 2 year Foundation Degree combines studying and practical coaching experience as well as offering the students the opportunity to gain recognised qualifications. A top-up year is available to those who wish to achieve a BSc (Hons) Degree which is validated by The University of South Wales.

The course is currently based at the Memorial Stadium and taught via online lectures, practical sessions and tutorials from USW academic teaching staff. The Trust employees provide 1:1 mentoring and support. Each year the students attend a one week residential course at the USW Sports Park to develop their coaching knowledge.

- **BTEC Level 3 National in Sport:** The programme is aimed at those who wish to continue their education, have a desire to study at university or those looking to pursue a career in sport. Students study 19 units which cover all aspects of the sport. It includes units in: (1) Volunteering and work opportunities with The Community Trust; (2) Work experience at Bristol Rovers Football Club; (3) Participation in the National Futsal League; and (4) Opportunities to gain valuable coaching experience.

#### **Premier League Kicks**

The main aim of this project is to:

- Increase playing, coaching and officiating opportunities in football and a range of other sports to ages 8 - 18;
- Enhance physical and mental wellbeing, including self esteem and social skills;
- Inspire young people to develop positive, supportive relationships with one another and the authorities; and
- Promote integration and champion equality, diversity and inclusion.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

**For the period ended 31 August 2021**

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#### **Premier League Primary Stars**

We work with a number of local primary schools to develop the skills and ambition of boys and girls aged 5 to 11 years old, both on and off the sports field. This programme provides free curriculum-linked key stage 1 and 2 classroom resources for PE, maths and English. New PSHE (Personal, Social, Health and Economic) resources will use sports examples to promote equality and diversity, as well as encourage the development of life skills and deliver key messages such as anti-bullying.

#### **Youth Disability**

Our specialised Youth Disability football sessions for young people with disabilities offer an inclusive environment where people of all abilities can enjoy playing the beautiful game without restriction.

#### **Working in Schools**

Our PE and School Sport Partnership programme offers schools the opportunity to form a partnership with an award-winning charity and a professional football club, known for its inclusivity and community. We work closely with each partner school to provide the appropriate level of support, which will ensure our delivery has the most positive impact on pupils, staff and the wider school community that we strive to achieve. We provide paid-for services for both primary and secondary schools, where we deliver specific content required by the school. This mostly involves PE lessons, after school sport activities, lunch time club provision, other support within the curriculum and specialist projects to meet specific outcomes.

#### **Gas Girls**

The different teams that make up Bristol Rovers Women's FC provides opportunities for women aged 16+ years old to play grass roots football in an affordable, safe, fun and highly engaging

#### **Mental Health**

We provide regular football sessions as well as support 'check-in' sessions to help support people's mental health. We also signpost to other providers to support individuals' wider issues.

#### **Talk Club**

Weekly male mental health support sessions. Men are welcomed to the stadium to share experiences and collectively support each other's mental health.

#### **Fit Fans**

Fit Pirates is our weight and lifestyle management programme that uses the power of football and the brand of Bristol Rovers to improve participants lifestyle habits through weekly education and physical activity sessions based at the Memorial Stadium.

#### **Fundraising**

We run events that are designed to engage our local community while also raising unrestricted funds for the charity. This could be in the form of children halloween parties, quiz nights and sponsored events.

#### **Mascots**

Young people get the chance to attend a Bristol Rovers first team game, play on the pitch before kick off and walk out of the tunnel with the team.

#### **Matchday Experience**

Junior football teams visit the Memorial Stadium and receive coaching, a stadium tour, team photo, 1st team player meet and greet, and act as the guard of honour for the match.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the period ended 31 August 2021**

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##### **Move and Learn Project**

This project, funded by Ferrero Rocher, is a national school based project for children between 9 and 10 years old. The programme encourages physical activity, promotes nutritional education and builds awareness of the importance of a healthy diet and active lifestyle.

##### **Extra Time**

Extra time is a weekly group for anybody aged over 60. The weekly two hour session involves light physical activities and social opportunities. Sightseeing trips around the local area are regularly organised.

##### **Walking Football**

The Trust organises walking football sessions for adults aged over 50.

##### **Bristol Rovers Powerchair Football Club**

In partnership with Goals Beyond Grass, we support Bristol Rovers Powerchair FC. Powerchair football is a unique sport that provides opportunities for people with a high level of impairment to access the game of football.

##### **Loneliness Project**

We have received government grants to reach out to people over 65 who have been unable to socialise due to COVID lockdown restrictions.

##### **Financial review**

The results for the period ended 31 August 2021 show net income of £36,206 (2020: net expenditure of £23,673). Total income was £464,333 (2020: £361,499) and resources expended were £428,127 (2020: £385,172).

##### **Statement of responsibilities of the trustees**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the period ended 31 August 2021**

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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.

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.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 3 March 2022 and signed on their behalf by

*Rod Wesson*

Rod Wesson - Trustee

## **Independent examiner's report**

### **To the trustees of**

### **Bristol Rovers Community Trust**

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I report to the trustees on my examination of the accounts of Bristol Rovers Community Trust (the charitable company) for the year ended 31 August 2021, which are set out on pages 8 to 21.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Alison Godfrey*

Date: 8 March 2022

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Bristol Rovers Community Trust

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

For the year ended 31 August 2021

|                                                             | Note | Restricted<br>£      | Unrestricted<br>£     | 2021<br>Total<br>£           | 2020<br>Total<br>£    |
|-------------------------------------------------------------|------|----------------------|-----------------------|------------------------------|-----------------------|
| <b>Income from:</b>                                         |      |                      |                       |                              |                       |
| Donations                                                   | 3    | -                    | 105,755               | <b>105,755</b>               | 79,931                |
| Charitable activities                                       |      |                      |                       |                              |                       |
| Education                                                   |      | -                    | 225,120               | <b>225,120</b>               | 143,566               |
| Health                                                      |      | 5,590                | -                     | <b>5,590</b>                 | 7,290                 |
| Inclusion                                                   |      | 42,500               | -                     | <b>42,500</b>                | 56,250                |
| Participation                                               |      | 53,868               | 31,500                | <b>85,368</b>                | 68,798                |
| Other trading activities                                    |      | -                    | -                     | -                            | 5,664                 |
| <b>Total income</b>                                         |      | <u>101,958</u>       | <u>362,375</u>        | <u><b>464,333</b></u>        | <u>361,499</u>        |
| <b>Expenditure on:</b>                                      |      |                      |                       |                              |                       |
| Raising funds                                               |      | -                    | 40,131                | <b>40,131</b>                | 38,083                |
| Charitable activities                                       |      | <u>134,253</u>       | <u>253,743</u>        | <u><b>387,996</b></u>        | <u>347,089</u>        |
| <b>Total expenditure</b>                                    | 5    | <u>134,253</u>       | <u>293,874</u>        | <u><b>428,127</b></u>        | <u>385,172</u>        |
| <b>Net income / (expenditure) and net movement in funds</b> | 6    | (32,295)             | 68,501                | <b>36,206</b>                | (23,673)              |
| <b>Reconciliation of funds:</b>                             |      |                      |                       |                              |                       |
| Total funds brought forward                                 |      | <u>51,903</u>        | <u>107,204</u>        | <u><b>159,107</b></u>        | <u>182,780</u>        |
| <b>Total funds carried forward</b>                          |      | <u><u>19,608</u></u> | <u><u>175,705</u></u> | <u><u><b>195,313</b></u></u> | <u><u>159,107</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 13 to the accounts.

## Bristol Rovers Community Trust

### Balance sheet

As at 31 August 2021

|                                              | Note | £               | 2021<br>£      | 2020<br>£ |
|----------------------------------------------|------|-----------------|----------------|-----------|
| <b>Fixed assets</b>                          |      |                 |                |           |
| Tangible assets                              | 9    |                 | <b>11,991</b>  | 8,404     |
| <b>Current assets</b>                        |      |                 |                |           |
| Debtors                                      | 10   | <b>30,937</b>   |                | 12,937    |
| Cash at bank and in hand                     |      | <b>168,204</b>  |                | 141,472   |
|                                              |      | <b>199,141</b>  |                | 154,409   |
| <b>Liabilities</b>                           |      |                 |                |           |
| Creditors: amounts falling due within 1 year | 11   | <b>(15,819)</b> |                | (3,706)   |
| <b>Net current assets</b>                    |      |                 | <b>183,322</b> | 150,703   |
| <b>Net assets</b>                            | 12   |                 | <b>195,313</b> | 159,107   |
| <b>Funds</b>                                 | 13   |                 |                |           |
| Restricted funds                             |      |                 | <b>19,608</b>  | 51,903    |
| Unrestricted funds                           |      |                 |                |           |
| Designated funds                             |      |                 | <b>78,000</b>  | 78,000    |
| General funds                                |      |                 | <b>97,705</b>  | 29,204    |
| <b>Total charity funds</b>                   |      |                 | <b>195,313</b> | 159,107   |

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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 3 March 2022 and signed on their behalf by

*Rod Wesson*

Rod Wesson - Trustee

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

#### **For the year ended 31 August 2021**

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#### **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

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

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, despite the impact of the Covid-19 pandemic on the Trust's ability to run community programmes and carry out fundraising activities throughout 2021. The Trust has a healthy level of unrestricted reserves, sufficient to cover 3 months' staff and administration costs, as set out in the charity's reserves policy. The Trust has also seen an increase in student numbers for 21/22 which will boost income from education activities. Further, the charity has continued funding from the English Football League and Premier League to support ongoing activities. The trustees therefore consider that the charity has sufficient cash reserves and confirmed future funding to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

##### **c) Income**

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

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

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

##### **d) 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.

##### **e) 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.

## Bristol Rovers Community Trust

### Notes to the financial statements

For the year ended 31 August 2021

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#### 1. Accounting policies (continued)

##### f) 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.

##### g) 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 on the following basis, which is an estimate of staff time spent on activities:

|                       | 2021  | 2020  |
|-----------------------|-------|-------|
| Charitable activities | 90.7% | 90.3% |
| Raising funds         | 9.3%  | 9.7%  |

##### h) 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:

|                    |                       |
|--------------------|-----------------------|
| Computer equipment | 3 years straight line |
| Office equipment   | 25% reducing balance  |

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

##### i) 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.

##### j) 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.

##### k) 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.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2021**

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#### **1. Accounting policies (continued)**

##### **l) Financial instruments**

The trust 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.

##### **m) 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.

##### **n) 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.

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

##### **o) Accounting estimates and key judgements**

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

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

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**2. Prior period comparatives**

|                                                             | Restricted<br>£ | Unrestricted<br>£ | 2020<br>Total<br>£ |
|-------------------------------------------------------------|-----------------|-------------------|--------------------|
| <b>Income from:</b>                                         |                 |                   |                    |
| Donations                                                   | -               | 79,931            | <b>79,931</b>      |
| Charitable activities                                       |                 |                   |                    |
| Education                                                   | -               | 143,566           | <b>143,566</b>     |
| Health                                                      | 7,290           | -                 | <b>7,290</b>       |
| Inclusion                                                   | 56,250          | -                 | <b>56,250</b>      |
| Participation                                               | 52,123          | 16,675            | <b>68,798</b>      |
| Other trading activities                                    | -               | 5,664             | <b>5,664</b>       |
| <b>Total income</b>                                         | <b>115,663</b>  | <b>245,836</b>    | <b>361,499</b>     |
| <b>Expenditure on:</b>                                      |                 |                   |                    |
| Raising funds                                               | -               | 38,083            | <b>38,083</b>      |
| Charitable activities                                       | 150,510         | 196,579           | <b>347,089</b>     |
| <b>Total expenditure</b>                                    | <b>150,510</b>  | <b>234,662</b>    | <b>385,172</b>     |
| <b>Net income / (expenditure) and net movement in funds</b> | <b>(34,847)</b> | <b>11,174</b>     | <b>(23,673)</b>    |

**3. Income from donations**

|                                    | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|------------------------------------|--------------------|--------------------|
| FLT Community: Core                | <b>27,804</b>      | 37,656             |
| HMRC JRS Grant (see note 4)        | <b>53,838</b>      | 24,240             |
| Bristol Rovers Supporters Trust    | <b>8,000</b>       | 8,000              |
| Charity Run                        | <b>6,386</b>       | -                  |
| Limbs and Things                   | <b>5,000</b>       | -                  |
| Brunel Insurance                   | -                  | 6,000              |
| Other < £2,000                     | <b>4,727</b>       | 4,035              |
| <b>Total income from donations</b> | <b>105,755</b>     | <b>79,931</b>      |

All income from donations during the current and prior year was unrestricted.

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2021

#### 4. Government grants

The charitable company received a government grant in the current year to fund charitable activities. This was the furlough grant under the Coronavirus Job Retention Scheme. The total value of this grant was £53,838 (2020: £24,240). There are no unfulfilled conditions or contingencies attached to this grant.

#### 5. Total expenditure

|                                            | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2021<br>£      |
|--------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Staff costs (note 7)                       | 21,800                | 211,892                       | 41,800                                  | 275,492        |
| Other staff costs                          | -                     | 10,491                        | -                                       | 10,491         |
| Kit and equipment                          | -                     | 16,194                        | -                                       | 16,194         |
| Travel and subsistence                     | -                     | 10,795                        | -                                       | 10,795         |
| Facilities hire                            | -                     | 34,888                        | -                                       | 34,888         |
| Refreshments                               | -                     | 680                           | -                                       | 680            |
| Education rebuild                          | -                     | 12,048                        | -                                       | 12,048         |
| Student bursaries                          | -                     | 2,640                         | -                                       | 2,640          |
| Other charitable activities                | -                     | 4,777                         | -                                       | 4,777          |
| Accounting and bookkeeping                 | -                     | -                             | 12,830                                  | 12,830         |
| Office costs                               | 4,067                 | -                             | 15,301                                  | 19,368         |
| EFL administration costs                   | -                     | -                             | 3,960                                   | 3,960          |
| Depreciation                               | -                     | -                             | 4,003                                   | 4,003          |
| Advertising                                | 5,664                 | -                             | 5,897                                   | 11,561         |
| Education                                  | -                     | -                             | 8,400                                   | 8,400          |
| <b>Sub-total</b>                           | <b>31,531</b>         | <b>304,405</b>                | <b>92,191</b>                           | <b>428,127</b> |
| Allocation of support and governance costs | 8,600                 | 83,591                        | (92,191)                                | -              |
| <b>Total expenditure</b>                   | <b>40,131</b>         | <b>387,996</b>                | <b>-</b>                                | <b>428,127</b> |

Total governance costs were £2,580 (2020: £2,820).

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**5. Total expenditure (continued)**

**Prior period comparative**

|                                               | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2020<br>£      |
|-----------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|----------------|
| Staff costs (note 7)                          | 22,200                | 207,734                       | 24,000                                  | <b>253,934</b> |
| Other staff costs                             | -                     | 7,328                         | -                                       | <b>7,328</b>   |
| Kit and equipment                             | 2,700                 | 7,135                         | -                                       | <b>9,835</b>   |
| Travel and subsistence                        | -                     | 20,717                        | -                                       | <b>20,717</b>  |
| Facilities hire                               | -                     | 32,889                        | -                                       | <b>32,889</b>  |
| Refreshments                                  | -                     | 5,975                         | -                                       | <b>5,975</b>   |
| Education rebuild                             | -                     | 14,686                        | -                                       | <b>14,686</b>  |
| Student bursaries                             | -                     | 2,120                         | -                                       | <b>2,120</b>   |
| Accounting and bookkeeping                    | -                     | -                             | 12,820                                  | <b>12,820</b>  |
| Office costs                                  | 2,000                 | -                             | 7,449                                   | <b>9,449</b>   |
| EFL administration costs                      | -                     | -                             | 3,627                                   | <b>3,627</b>   |
| Depreciation                                  | -                     | -                             | 3,590                                   | <b>3,590</b>   |
| Advertising                                   | 6,000                 | -                             | 1,796                                   | <b>7,796</b>   |
| Sundry                                        | -                     | -                             | 406                                     | <b>406</b>     |
| <b>Sub-total</b>                              | <b>32,900</b>         | <b>298,584</b>                | <b>53,688</b>                           | <b>385,172</b> |
| Allocation of support and<br>governance costs | 5,183                 | 48,505                        | (53,688)                                | -              |
| <b>Total expenditure</b>                      | <b>38,083</b>         | <b>347,089</b>                | <b>-</b>                                | <b>385,172</b> |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2021

##### 6. Net movement in funds

This is stated after charging:

|                                           | 2021<br>£    | 2020<br>£    |
|-------------------------------------------|--------------|--------------|
| Depreciation                              | 4,003        | 3,590        |
| Operating lease payments                  | 3,646        | 6,250        |
| Trustees' remuneration                    | Nil          | Nil          |
| Trustees' reimbursed expenses             | Nil          | Nil          |
| Independent examiners' remuneration       |              |              |
| ▪ Independent examination (including VAT) | 2,580        | 2,520        |
| ▪ Corporation tax (including VAT)         | Nil          | 300          |
|                                           | <u>2,580</u> | <u>2,820</u> |

##### 7. Staff costs and numbers

Staff costs were as follows:

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Salaries and wages    | 252,674        | 233,377        |
| Social security costs | 17,428         | 15,425         |
| Pension contributions | 5,390          | 5,132          |
|                       | <u>275,492</u> | <u>253,934</u> |

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and the Community Manager. The total employee benefits of the key management personnel were £82,698 (2020: £76,284).

Total redundancy and termination payments made during the year were Nil (2020: £1,042).

|                    | 2021<br>No. | 2020<br>No. |
|--------------------|-------------|-------------|
| Average head count | <u>12</u>   | <u>11</u>   |

##### 8. Taxation

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**9. Tangible fixed assets**

|                          | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£           |
|--------------------------|--------------------------|----------------------------|----------------------|
| <b>Cost</b>              |                          |                            |                      |
| At 1 September 2020      | 4,423                    | 17,859                     | <b>22,282</b>        |
| Additions in year        | <u>2,542</u>             | <u>5,048</u>               | <u><b>7,590</b></u>  |
| At 31 August 2021        | <u>6,965</u>             | <u>22,907</u>              | <u><b>29,872</b></u> |
| <b>Depreciation</b>      |                          |                            |                      |
| At 1 September 2020      | 1,385                    | 12,493                     | <b>13,878</b>        |
| Charge for the year      | <u>759</u>               | <u>3,244</u>               | <u><b>4,003</b></u>  |
| At 31 August 2021        | <u>2,144</u>             | <u>15,737</u>              | <u><b>17,881</b></u> |
| <b>Net book value</b>    |                          |                            |                      |
| <b>At 31 August 2021</b> | <u><b>4,821</b></u>      | <u><b>7,170</b></u>        | <u><b>11,991</b></u> |
| At 31 August 2020        | <u>3,038</u>             | <u>5,366</u>               | <u>8,404</u>         |

**10. Debtors**

|               | 2021<br>£            | 2020<br>£     |
|---------------|----------------------|---------------|
| Trade debtors | <b>28,020</b>        | 5,356         |
| Other debtors | <u><b>2,917</b></u>  | <u>7,581</u>  |
|               | <u><b>30,937</b></u> | <u>12,937</u> |

**11. Creditors : amounts due within 1 year**

|                 | 2021<br>£            | 2020<br>£    |
|-----------------|----------------------|--------------|
| Trade creditors | <b>12,048</b>        | -            |
| Accruals        | <b>2,580</b>         | 2,520        |
| Other creditors | <u><b>1,191</b></u>  | <u>1,186</u> |
|                 | <u><b>15,819</b></u> | <u>3,706</u> |

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**12. Analysis of net assets between funds**

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£   |
|-------------------------------------|--------------------------|--------------------------|-----------------------|-----------------------|
| Tangible fixed assets               | -                        | -                        | 11,991                | <b>11,991</b>         |
| Net current assets                  | <u>19,608</u>            | <u>78,000</u>            | <u>85,714</u>         | <b><u>183,322</u></b> |
| <b>Net assets at 31 August 2021</b> | <b><u>19,608</u></b>     | <b><u>78,000</u></b>     | <b><u>97,705</u></b>  | <b><u>195,313</u></b> |
| <br>                                |                          |                          |                       |                       |
|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£   |
| <b>Prior year comparative</b>       |                          |                          |                       |                       |
| Tangible fixed assets               | -                        | -                        | 8,404                 | <b>8,404</b>          |
| Net current assets                  | <u>51,903</u>            | <u>78,000</u>            | <u>20,800</u>         | <b><u>150,703</u></b> |
| <b>Net assets at 31 August 2020</b> | <b><u>51,903</u></b>     | <b><u>78,000</u></b>     | <b><u>29,204</u></b>  | <b><u>159,107</u></b> |

**13. Movements in funds**

|                                 | At 1<br>September<br>2020<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2021<br>£ |
|---------------------------------|--------------------------------|-----------------------|-------------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>         |                                |                       |                         |                                    |                              |
| Premier League Kicks            | 30,000                         | 42,500                | (60,735)                | -                                  | <b>11,765</b>                |
| Premier League Primary Stars    | 20,000                         | 26,667                | (38,824)                | -                                  | <b>7,843</b>                 |
| Tackling Loneliness             | 1,903                          | 27,201                | (29,104)                | -                                  | -                            |
| Fit Fans                        | -                              | 2,090                 | (2,090)                 | -                                  | -                            |
| Joy of Moving                   | -                              | 3,500                 | (3,500)                 | -                                  | -                            |
| <b>Total restricted funds</b>   | <u>51,903</u>                  | <u>101,958</u>        | <u>(134,253)</u>        | <u>-</u>                           | <b><u>19,608</u></b>         |
| <b>Unrestricted funds</b>       |                                |                       |                         |                                    |                              |
| <i>Designated funds:</i>        |                                |                       |                         |                                    |                              |
| Reserve fund                    | <u>78,000</u>                  | -                     | -                       | -                                  | <b><u>78,000</u></b>         |
| <i>Total designated funds</i>   | <u>78,000</u>                  | -                     | -                       | -                                  | <b><u>78,000</u></b>         |
| General funds                   | <u>29,204</u>                  | <u>362,375</u>        | <u>(293,874)</u>        | <u>-</u>                           | <b><u>97,705</u></b>         |
| <b>Total unrestricted funds</b> | <u>107,204</u>                 | <u>362,375</u>        | <u>(293,874)</u>        | <u>-</u>                           | <b><u>175,705</u></b>        |
| <b>Total funds</b>              | <b><u>159,107</u></b>          | <b><u>464,333</u></b> | <b><u>(428,127)</u></b> | <b><u>-</u></b>                    | <b><u>195,313</u></b>        |

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2021**

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#### **13. Movements in funds (continued)**

##### **Purposes of restricted funds**

Premier League Kicks      The main aim of this project is to use the power of football and the value of sports to help reach youngsters in high need areas.

Premier League  
Primary Stars      This is a national curriculum linked education programme using the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills.

Tackling loneliness      This project, funded by the EFL Trust and the DCMS, aims to tackle loneliness, isolation and offer support to those older supporters during the Covid-19 pandemic.

Fit Fans      Fit Fans is a programme run by EFL Trust (Football League Community Limited), which uses interest in football to attract adults to a 12 week healthy lifestyle programme delivered by coaching staff at their local professional football club community trust. Bristol Rovers Community Trust is a licensed delivery partner of this programme.

Joy of Moving      This programme is designed to help children develop their physical, cognitive and social skills in a fun and educational way.

##### **Purposes of designated funds**

Reserve fund      The trustees have set aside an amount of £78,000 to cover the estimated costs should the charity cease trading.

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2021**

**13. Movements in funds (continued)**

**Prior year comparative**

|                                    | At 1<br>September<br>2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2020<br>£ |
|------------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>            |                                |                |                  |                                    |                              |
| Innovation Grant                   | 6,250                          | 6,250          | (12,500)         | -                                  | -                            |
| Infrastructure Grant               | 8,000                          | -              | (8,000)          | -                                  | -                            |
| FLT Community Sport<br>& Learn Pro | -                              | 14,866         | (14,866)         | -                                  | -                            |
| Premier League Girls Football      | 12,500                         | -              | -                | (12,500)                           | -                            |
| Premier League Kicks               | 10,000                         | 50,000         | (42,500)         | 12,500                             | 30,000                       |
| Premier League Primary Stars       | 50,000                         | 33,333         | (63,333)         | -                                  | 20,000                       |
| Tackling Loneliness                | -                              | 3,924          | (2,021)          | -                                  | 1,903                        |
| Fit Fans                           | -                              | 7,290          | (7,290)          | -                                  | -                            |
| <b>Total restricted funds</b>      | <b>86,750</b>                  | <b>115,663</b> | <b>(150,510)</b> | <b>-</b>                           | <b>51,903</b>                |
| <b>Unrestricted funds</b>          |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>           |                                |                |                  |                                    |                              |
| Reserve fund                       | 78,000                         | -              | -                | -                                  | 78,000                       |
| <i>Total designated funds</i>      | <i>78,000</i>                  | <i>-</i>       | <i>-</i>         | <i>-</i>                           | <i>78,000</i>                |
| General funds                      | 18,030                         | 245,836        | (234,662)        | -                                  | 29,204                       |
| <b>Total unrestricted funds</b>    | <b>96,030</b>                  | <b>245,836</b> | <b>(234,662)</b> | <b>-</b>                           | <b>107,204</b>               |
| <b>Total funds</b>                 | <b>182,780</b>                 | <b>361,499</b> | <b>(385,172)</b> | <b>-</b>                           | <b>159,107</b>               |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2021

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##### 14. Operating lease commitments

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

|                     | <b>2021</b>         | 2020                |
|---------------------|---------------------|---------------------|
|                     | <b>£</b>            | £                   |
| Amount falling due: |                     |                     |
| Within 1 year       | <b>3,646</b>        | 6,250               |
| Within 1 - 5 years  | <u>-</u>            | <u>2,604</u>        |
|                     | <b><u>3,646</u></b> | <b><u>8,854</u></b> |

The operating lease is for rental of a minibus.

##### 15. Related party transactions

Martyn Starnes, trustee appointed in February 2021, was a director of Bristol Rovers Football Club Limited until 30 November 2021. During the period, purchases totalling £5,700 (2020: £9,113) were made from Bristol Rovers Football Club Limited in respect of kit and equipment, recharged wages and other services provided. No amounts were outstanding at year end.

Adam Tutton, CEO, is a Director and Trustee of Lockleaze Sports Centre Trust Ltd. During the period, the Trust paid Lockleaze Sports Centre Ltd £34,851 (2020: £31,435) for sports facilities hire.

**BRISTOL ROVERS COMMUNITY TRUST**

England & Wales - Charity number 1088148

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# Accounts

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Company no. 04153673  
Charity no. 1088148

**Bristol Rovers Community Trust**  
**Report and Unaudited Financial**  
**Statements**  
**31 August 2020**

## **Bristol Rovers Community Trust**

### **Reference and administrative details**

**For the year ended 31 August 2020**

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**Company number** 04153673

**Charity number** 1088148

**Registered office and operational address** The Memorial Stadium  
Filton Avenue  
Horfield  
Bristol  
BS7 0BF

**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:

|                 |                           |
|-----------------|---------------------------|
| Stephen Hamer   | Resigned 20 February 2020 |
| Kenneth Masters | Resigned 1 April 2020     |
| Rachael Pryor   | Resigned 21 February 2020 |
| Thomas Stanton  | Resigned 10 January 2021  |
| Rod Wesson      |                           |
| Martyn Starnes  | Appointed 1 February 2021 |

**Chief executive officer** Adam Tutton

**Bankers** The Cooperative Bank  
P O Box 101  
Balloon Street  
Manchester  
M60 4EP

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

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the period ended 31 August 2020**

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The trustees present their annual report together with the financial statements of the charity for the period ended 31 August 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 Rovers Community Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 30 January 2001. It is registered as a charity with the Charity Commission (registered number 1088148). Date of incorporation was 5 February 2001.

#### **Appointment of trustees**

The trustees who are directors of the company and trustees of the charity, who served during the year are set out on page 1. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

#### **Organisation**

The board of trustees, which shall include no less than three members, administers the charity. The board meets on a quarterly basis. Day to day responsibility rests with the Chief Executive Officer Adam Tutton and the Community Manager Matt Bennett.

#### **Risk management**

The trustees have examined the major strategic business and operational risks which the Trust 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 their risks.

#### **Reserves**

It is the policy of the Trust to maintain unrestricted funds to the level required to provide sufficient funds to cover wages and administration costs for a period of at least three months. During the period, wages and administration costs for a 3 month period amounted to £71,790 which is fully covered by the unrestricted funds held by the Trust at year end of £107,204.

#### **Public benefit**

The trustees have given due regard to the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and is satisfied they meet the requirements.

#### **Objectives and activities**

The Trust's objectives are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area. This is done using the game of football and other sports activities as educational tools. In furtherance of this object, the Trust also provide facilities at The Memorial Ground and Lockleaze Sports Centre for meetings, lectures and classes for the benefit of children regardless of sex, colour, creed or ability.

The Trust's activities have been expanded to include the use of participation in sport, exercise and education to improve the lives and health, both physical and mental, of people of all ages.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

#### **For the period ended 31 August 2020**

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Bristol Rovers Community Trust works with the community offering social inclusion, health, education and sports participation projects to give people the opportunity of enhancing and improving their life choices. The Trust aims to engage and inspire people of all ages as well as unite the communities in which they live. The Trust works in partnership with many schools in Bristol delivering its education and health programmes which are open to boys and girls of all ages and abilities, including those with disabilities. These are designed to be enjoyable, but also challenging and rewarding. The aim is to improve the basic technical and co-ordination capabilities of the children, whilst giving them the opportunity to be energetic for one hour during the school day. The Trust employees aim to increase the children's awareness of the benefits of healthy living and an active lifestyle and how this will be beneficial in working as part of a team.

#### **Achievements and performance**

Ongoing programmes include In-School Coaching, Lunchtime and After Schools Clubs together with Saturday Team Club, Holiday Soccer Schools and Fundays.

Projects include:

#### **Education**

The Trust provides local people with routes into various education, employment and training opportunities which are individually tailored to suit their learning needs. The programmes delivered aim to improve the motivation, confidence and self-esteem of people on the courses and help to create life changing opportunities as they are supported in improving their prospects for

- **Foundation Degree:** The 2 year Foundation Degree combines studying and practical coaching experience as well as offering the students the opportunity to gain recognised qualifications. A top-up year is available to those who wish to achieve a BSc (Hons) Degree which is validated by The University of South Wales.

The course is currently based at the Memorial Stadium and taught via online lectures, practical sessions and tutorials from USW academic teaching staff. The Trust employees provide 1:1 mentoring and support. Each year the students attend a one week residential course at the USW Sports Park to develop their coaching knowledge.

- **BTEC Level 3 National in Sport:** The programme is aimed at those who wish to continue their education, have a desire to study at university or those looking to pursue a career in sport. Students study 19 units which cover all aspects of the sport. It includes units in: (1) Volunteering and work opportunities with The Community Trust; (2) Work experience at Bristol Rovers Football Club; (3) Participation in the National Futsal League; and (4) Opportunities to gain valuable coaching experience.

#### **Premier League Kicks**

The main aim of this project is to:

- 1) increase playing, coaching and officiating opportunities in football and a range of other sports to ages 8 - 18;
- 2) enhance physical and mental wellbeing, including self esteem and social skills;
- 3) inspire young people to develop positive, supportive relationships with one another and the authorities; and
- 4) promote integration and champion equality, diversity and inclusion.

## **Bristol Rovers Community Trust**

### **Report of the trustees**

**For the period ended 31 August 2020**

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#### **Premier League Primary Stars**

We work with a number of local primary schools to develop the skills and ambition of boys and girls aged 5 to 11 years old, both on and off the sports field. This programme provides free curriculum-linked key stage 1 and 2 classroom resources for PE, maths and English. New PSHE (Personal, Social, Health and Economic) resources will use sports examples to promote equality and diversity, as well as encourage the development of life skills and deliver key messages such as anti-bullying.

#### **Youth Disability**

The Trust prides itself on the celebration of the individual and removing focus from any player's disability. We aim to encourage disabled adults and young people to not only participate in sport, but focus on their existing abilities and the social benefits of joining a football team. The Trust currently supports and promotes the Bristol Rovers Ability FC programme running disability football teams for both adults and younger people.

#### **Move & Learn Project**

This project, funded by Ferrero Rocher, is a national school based project for children between 9 and 10 years old. The programme encourages physical activity, promotes nutritional education and builds awareness of the importance of a healthy diet and active lifestyle.

#### **Extra Time**

Extra time is a weekly group for anybody aged over 60. The weekly two hour session involves light physical activities and social opportunities. Sightseeing trips around the local area are regularly organised.

#### **Walking Football**

The Trust organises walking football sessions for adults aged over 50.

#### **Bristol Rovers Powerchair Football Club**

In partnership with Goals Beyond Grass, we support Bristol Rovers Powerchair FC. Powerchair football is a unique sport that provides opportunities for people with a high level of impairment to access the game of football.

#### **Other Projects**

- **Gas Girls:** We support two women's football teams with a view to attracting them to join the education department as students.
- **Loneliness Project:** We have received government grants to reach out to people over 65 who have been unable to socialise due to COVID lockdown restrictions.

#### **Financial review**

The results for the period ended 31 August 2020 show net expenditure of £23,673 (2019: £14,722). Total income was £361,499 (2019: £418,724) and resources expended were £385,172 (2019: £433,446).

## **Bristol Rovers Community Trust**

### **Report of the trustees**

**For the period ended 31 August 2020**

---

#### **Statement of responsibilities of the trustees**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

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.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 14 April 2021 and signed on their behalf by



Rod Wesson - Trustee

## **Independent examiner's report**

### **To the trustees of**

### **Bristol Rovers Community Trust**

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I report to the trustees on my examination of the accounts of Bristol Rovers Community Trust (the charitable company) for the year ended 31 August 2020, which are set out on pages 7 to 22.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Alison Godfrey*

Date: 15 April 2021

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Bristol Rovers Community Trust

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

For the year ended 31 August 2020

|                                    |      |                 |                   | 2020                  | 14 months          |
|------------------------------------|------|-----------------|-------------------|-----------------------|--------------------|
|                                    | Note | Restricted<br>£ | Unrestricted<br>£ | Total<br>£            | 2019<br>Total<br>£ |
| <b>Income from:</b>                |      |                 |                   |                       |                    |
| Donations                          | 3    | -               | 79,931            | <b>79,931</b>         | 85,708             |
| Charitable activities              |      |                 |                   |                       |                    |
| Education                          |      | -               | 143,566           | <b>143,566</b>        | 220,230            |
| Health                             |      | 7,290           | -                 | <b>7,290</b>          | 1,606              |
| Inclusion                          |      | 56,250          | -                 | <b>56,250</b>         | 68,750             |
| Participation                      |      | 52,123          | 16,675            | <b>68,798</b>         | 42,430             |
| Other trading activities           |      | -               | 5,664             | <b>5,664</b>          | -                  |
| <b>Total income</b>                |      | <u>115,663</u>  | <u>245,836</u>    | <b><u>361,499</u></b> | <u>418,724</u>     |
| <b>Expenditure on:</b>             |      |                 |                   |                       |                    |
| Raising funds                      |      | -               | 38,083            | <b>38,083</b>         | 29,129             |
| Charitable activities              |      | <u>150,510</u>  | <u>196,579</u>    | <b><u>347,089</u></b> | <u>404,317</u>     |
| <b>Total expenditure</b>           | 5    | <u>150,510</u>  | <u>234,662</u>    | <b><u>385,172</u></b> | <u>433,446</u>     |
| <b>Net income / (expenditure)</b>  |      | (34,847)        | 11,174            | <b>(23,673)</b>       | (14,722)           |
| Transfers between funds            |      | -               | -                 | -                     | -                  |
| <b>Net movement in funds</b>       | 6    | (34,847)        | 11,174            | <b>(23,673)</b>       | (14,722)           |
| <b>Reconciliation of funds:</b>    |      |                 |                   |                       |                    |
| Total funds brought forward        |      | <u>86,750</u>   | <u>96,030</u>     | <b><u>182,780</u></b> | <u>197,502</u>     |
| <b>Total funds carried forward</b> |      | <u>51,903</u>   | <u>107,204</u>    | <b><u>159,107</u></b> | <u>182,780</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 13 to the accounts.

# Bristol Rovers Community Trust

## Balance sheet

As at 31 August 2020

|                                              | Note | £              | 2020<br>£      | 14 months<br>2019<br>£ |
|----------------------------------------------|------|----------------|----------------|------------------------|
| <b>Fixed assets</b>                          |      |                |                |                        |
| Tangible assets                              | 9    |                | <b>8,404</b>   | 8,194                  |
| <b>Current assets</b>                        |      |                |                |                        |
| Debtors                                      | 10   | <b>12,937</b>  |                | 12,268                 |
| Cash at bank and in hand                     |      | <b>141,472</b> |                | 167,394                |
|                                              |      | <b>154,409</b> |                | 179,662                |
| <b>Liabilities</b>                           |      |                |                |                        |
| Creditors: amounts falling due within 1 year | 11   | <b>(3,706)</b> |                | (5,076)                |
| <b>Net current assets</b>                    |      |                | <b>150,703</b> | 174,586                |
| <b>Net assets</b>                            | 12   |                | <b>159,107</b> | 182,780                |
| <b>Funds</b>                                 | 13   |                |                |                        |
| Restricted funds                             |      |                | <b>51,903</b>  | 86,750                 |
| Unrestricted funds                           |      |                |                |                        |
| Designated funds                             |      |                | <b>78,000</b>  | 78,000                 |
| General funds                                |      |                | <b>29,204</b>  | 18,030                 |
| <b>Total charity funds</b>                   |      |                | <b>159,107</b> | 182,780                |

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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 14 April 2021 and signed on their behalf by



Rod Wesson - Trustee

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2020**

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#### **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

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

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, despite the impact of the Covid-19 pandemic on the Trust's ability to run community programmes and carry out fundraising activities throughout 2020. The Trust has a healthy level of unrestricted reserves, sufficient to cover 3 months' staff and administration costs, as set out in the charity's reserves policy. The Trust has also seen an increase in student numbers for 21/22 which will boost income from education activities. Further the charity has continued funding from the EFL and Premier League to support ongoing activities. The trustees therefore consider that the charity has sufficient cash reserves and confirmed future funding to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

##### **c) Income**

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

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

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

##### **d) 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.

##### **e) 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.

## Bristol Rovers Community Trust

### Notes to the financial statements

For the year ended 31 August 2020

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#### 1. Accounting policies (continued)

##### f) 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.

##### g) 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 on the following basis, which is an estimate of staff time spent on activities:

|                       | 2020  | 2019  |
|-----------------------|-------|-------|
| Charitable activities | 90.3% | 92.8% |
| Raising funds         | 9.7%  | 7.2%  |

##### h) 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:

|                    |                       |
|--------------------|-----------------------|
| Computer equipment | 3 years straight line |
| Office equipment   | 25% reducing balance  |

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

##### i) 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.

##### j) 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.

##### k) 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.

##### l) Financial instruments

The trust 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.

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2020**

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#### **1. Accounting policies (continued)**

##### **m) 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.

##### **n) 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.

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

##### **o) Accounting estimates and key judgements**

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

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

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2020**

| <b>2. Prior period comparatives</b> |                         |                           | <b>14 months<br/>2019<br/>Total<br/>£</b> |
|-------------------------------------|-------------------------|---------------------------|-------------------------------------------|
|                                     | <b>Restricted<br/>£</b> | <b>Unrestricted<br/>£</b> |                                           |
| <b>Income from:</b>                 |                         |                           |                                           |
| Donations                           | 8,000                   | 77,708                    | <b>85,708</b>                             |
| Charitable activities               |                         |                           |                                           |
| Education                           | 60,000                  | 160,230                   | <b>220,230</b>                            |
| Health                              | -                       | 1,606                     | <b>1,606</b>                              |
| Inclusion                           | 68,750                  | -                         | <b>68,750</b>                             |
| Participation                       | 35,000                  | 7,430                     | <b>42,430</b>                             |
| <b>Total income</b>                 | <b>171,750</b>          | <b>246,974</b>            | <b>418,724</b>                            |
| <b>Expenditure on:</b>              |                         |                           |                                           |
| Raising funds                       | -                       | 29,129                    | <b>29,129</b>                             |
| Charitable activities               | 124,070                 | 280,247                   | <b>404,317</b>                            |
| <b>Total expenditure</b>            | <b>124,070</b>          | <b>309,376</b>            | <b>433,446</b>                            |
| <b>Net income / (expenditure)</b>   | <b>47,680</b>           | <b>(62,402)</b>           | <b>(14,722)</b>                           |
| <b>Transfers between funds</b>      | <b>(8,049)</b>          | <b>8,049</b>              | <b>-</b>                                  |
| <b>Net movement in funds</b>        | <b>39,631</b>           | <b>(54,353)</b>           | <b>(14,722)</b>                           |

| <b>3. Income from donations</b>    |                         |                           | <b>2020<br/>Total<br/>£</b> |
|------------------------------------|-------------------------|---------------------------|-----------------------------|
|                                    | <b>Restricted<br/>£</b> | <b>Unrestricted<br/>£</b> |                             |
| FLT Community: Core                | -                       | 37,656                    | <b>37,656</b>               |
| HMRC JRS Grant (see note 4)        | -                       | 24,240                    | <b>24,240</b>               |
| Bristol Rovers Supporters Trust    | -                       | 8,000                     | <b>8,000</b>                |
| Brunel Insurance                   | -                       | 6,000                     | <b>6,000</b>                |
| Other < £2,000                     | -                       | 4,035                     | <b>4,035</b>                |
| <b>Total income from donations</b> | <b>-</b>                | <b>79,931</b>             | <b>79,931</b>               |

## Bristol Rovers Community Trust

### Notes to the financial statements

For the year ended 31 August 2020

#### 3. Income from donations (continued)

Prior period comparative:

|                                    | Restricted<br>£ | Unrestricted<br>£ | 14 months<br>2019<br>Total<br>£ |
|------------------------------------|-----------------|-------------------|---------------------------------|
| FLT Community: Core                | -               | 37,400            | <b>37,400</b>                   |
| Gift aid                           | -               | 16,375            | <b>16,375</b>                   |
| EFL Trust: Infrastructure grant    | 8,000           | -                 | <b>8,000</b>                    |
| FLT Community: Other               | -               | 5,625             | <b>5,625</b>                    |
| Bristol Rovers Supporters Trust    | -               | 5,000             | <b>5,000</b>                    |
| The Craig Foundation               | -               | 3,000             | <b>3,000</b>                    |
| Other < £2,000                     | -               | 10,308            | <b>10,308</b>                   |
| <b>Total income from donations</b> | <b>8,000</b>    | <b>77,708</b>     | <b>85,708</b>                   |

#### 4. Government grants

The charitable company received a government grant in the current year to fund charitable activities. This was the furlough grant under the Coronavirus Job Retention Scheme. The total value of this grant was £24,240 (2019: £nil). There are no unfulfilled conditions or contingencies attached to this grant.

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2020**

**5. Total expenditure**

|                                               | Raising funds<br>£   | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 2020<br>£             |
|-----------------------------------------------|----------------------|-------------------------------|-----------------------------------------|-----------------------|
| Staff costs (note 7)                          | 22,200               | 207,734                       | 24,000                                  | <b>253,934</b>        |
| Other staff costs                             | -                    | 7,328                         | -                                       | <b>7,328</b>          |
| Kit and equipment                             | 2,700                | 7,135                         | -                                       | <b>9,835</b>          |
| Travel and subsistence                        | -                    | 20,717                        | -                                       | <b>20,717</b>         |
| Facilities hire                               | -                    | 32,889                        | -                                       | <b>32,889</b>         |
| Refreshments                                  | -                    | 5,975                         | -                                       | <b>5,975</b>          |
| Education rebuild                             | -                    | 14,686                        | -                                       | <b>14,686</b>         |
| Student bursaries                             | -                    | 2,120                         | -                                       | <b>2,120</b>          |
| Accounting and bookkeeping                    | -                    | -                             | 12,820                                  | <b>12,820</b>         |
| Office costs                                  | 2,000                | -                             | 7,449                                   | <b>9,449</b>          |
| EFL administration costs                      | -                    | -                             | 3,627                                   | <b>3,627</b>          |
| Depreciation                                  | -                    | -                             | 3,590                                   | <b>3,590</b>          |
| Advertising                                   | 6,000                | -                             | 1,796                                   | <b>7,796</b>          |
| Sundry                                        | -                    | -                             | 406                                     | <b>406</b>            |
| <b>Sub-total</b>                              | <b>32,900</b>        | <b>298,584</b>                | <b>53,688</b>                           | <b>385,172</b>        |
| Allocation of support and<br>governance costs | <u>5,183</u>         | <u>48,505</u>                 | <u>(53,688)</u>                         | <u>-</u>              |
| <b>Total expenditure</b>                      | <b><u>38,083</u></b> | <b><u>347,089</u></b>         | <b><u>-</u></b>                         | <b><u>385,172</u></b> |

Total governance costs were £2,820 (2019: £2,400).

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2020**

**5. Total expenditure (continued)**

**Prior period comparative**

|                                               | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | 14 months<br>2019<br>£ |
|-----------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|------------------------|
| Staff costs (note 7)                          | 17,157                | 220,269                       | 22,876                                  | <b>260,302</b>         |
| Other staff costs                             | -                     | 11,302                        | -                                       | <b>11,302</b>          |
| Kit and equipment                             | -                     | 21,371                        | -                                       | <b>21,371</b>          |
| Travel and subsistence                        | -                     | 22,739                        | -                                       | <b>22,739</b>          |
| Facilities hire                               | -                     | 47,182                        | -                                       | <b>47,182</b>          |
| Refreshments                                  | -                     | 4,785                         | -                                       | <b>4,785</b>           |
| Accounting and bookkeeping                    | -                     | -                             | 12,150                                  | <b>12,150</b>          |
| Office costs                                  | 6,000                 | -                             | 15,069                                  | <b>21,069</b>          |
| Office equipment expense                      | -                     | -                             | 4,522                                   | <b>4,522</b>           |
| Legal and professional                        | -                     | -                             | 17,469                                  | <b>17,469</b>          |
| EFL administration costs                      | -                     | -                             | 5,233                                   | <b>5,233</b>           |
| Depreciation                                  | -                     | -                             | 705                                     | <b>705</b>             |
| Advertising                                   | -                     | -                             | 3,254                                   | <b>3,254</b>           |
| Sundry                                        | -                     | -                             | 1,363                                   | <b>1,363</b>           |
| <b>Sub-total</b>                              | <b>23,157</b>         | <b>327,648</b>                | <b>82,641</b>                           | <b>433,446</b>         |
| Allocation of support and<br>governance costs | <u>5,972</u>          | <u>76,669</u>                 | <u>(82,641)</u>                         | <u>-</u>               |
| <b>Total expenditure</b>                      | <b><u>29,129</u></b>  | <b><u>404,317</u></b>         | <b><u>-</u></b>                         | <b><u>433,446</u></b>  |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2020

##### 6. Net movement in funds

This is stated after charging:

|                                           | 2020         | 14 months<br>2019 |
|-------------------------------------------|--------------|-------------------|
|                                           | £            | £                 |
| Depreciation                              | 3,590        | 705               |
| Operating lease payments                  | 6,250        | 7,351             |
| Trustees' remuneration                    | Nil          | Nil               |
| Trustees' reimbursed expenses             | Nil          | Nil               |
| Independent examiners' remuneration       |              |                   |
| ▪ Independent examination (including VAT) | 2,520        | 2,400             |
| ▪ Corporation tax (including VAT)         | 300          | Nil               |
|                                           | <u>2,820</u> | <u>2,400</u>      |

##### 7. Staff costs and numbers

Staff costs were as follows:

|                       | 2020           | 14 months<br>2019 |
|-----------------------|----------------|-------------------|
|                       | £              | £                 |
| Salaries and wages    | 233,377        | 238,043           |
| Social security costs | 15,425         | 18,149            |
| Pension contributions | 5,132          | 4,110             |
|                       | <u>253,934</u> | <u>260,302</u>    |

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and the Community Manager. The total employee benefits of the key management personnel were £76,284 (2019: £93,260 over the 14 month period).

Total redundancy and termination payments made during the year were £1,042 (2019: £nil).

|                    | 2020      | 14 months<br>2019 |
|--------------------|-----------|-------------------|
|                    | No.       | No.               |
| Average head count | <u>11</u> | <u>11</u>         |

##### 8. Taxation

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2020**

**9. Tangible fixed assets**

|                          | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | <b>Total<br/>£</b>   |
|--------------------------|--------------------------|----------------------------|----------------------|
| <b>Cost</b>              |                          |                            |                      |
| At 1 September 2019      | 623                      | 17,859                     | <b>18,482</b>        |
| Additions in year        | <u>3,800</u>             | <u>-</u>                   | <u><b>3,800</b></u>  |
| At 31 August 2020        | <u>4,423</u>             | <u>17,859</u>              | <u><b>22,282</b></u> |
| <b>Depreciation</b>      |                          |                            |                      |
| At 1 September 2019      | 478                      | 9,810                      | <b>10,288</b>        |
| Charge for the year      | <u>907</u>               | <u>2,683</u>               | <u><b>3,590</b></u>  |
| At 31 August 2020        | <u>1,385</u>             | <u>12,493</u>              | <u><b>13,878</b></u> |
| <b>Net book value</b>    |                          |                            |                      |
| <b>At 31 August 2020</b> | <u><b>3,038</b></u>      | <u><b>5,366</b></u>        | <u><b>8,404</b></u>  |
| At 31 August 2019        | <u>145</u>               | <u>8,049</u>               | <u>8,194</u>         |

**10. Debtors**

|               | <b>2020</b><br>£     | 14 months<br>2019<br>£ |
|---------------|----------------------|------------------------|
| Trade debtors | <b>5,356</b>         | 9,652                  |
| Other debtors | <u><b>7,581</b></u>  | <u>2,616</u>           |
|               | <u><b>12,937</b></u> | <u>12,268</u>          |

**11. Creditors : amounts due within 1 year**

|                 | <b>2020</b><br>£    | 14 months<br>2019<br>£ |
|-----------------|---------------------|------------------------|
| Accruals        | <b>2,520</b>        | 2,400                  |
| Other creditors | <u><b>1,186</b></u> | <u>2,676</u>           |
|                 | <u><b>3,706</b></u> | <u>5,076</u>           |

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2020**

**12. Analysis of net assets between funds**

|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£   |
|-------------------------------------|--------------------------|--------------------------|-----------------------|-----------------------|
| Tangible fixed assets               | -                        | -                        | 8,404                 | <b>8,404</b>          |
| Net current assets                  | <u>51,903</u>            | <u>78,000</u>            | <u>20,800</u>         | <u><b>150,703</b></u> |
| <b>Net assets at 31 August 2020</b> | <u><b>51,903</b></u>     | <u><b>78,000</b></u>     | <u><b>29,204</b></u>  | <u><b>159,107</b></u> |
| <b>Prior year comparative</b>       |                          |                          |                       |                       |
|                                     | Restricted<br>funds<br>£ | Designated<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£   |
| Tangible fixed assets               | -                        | -                        | 8,194                 | <b>8,194</b>          |
| Net current assets                  | <u>86,750</u>            | <u>78,000</u>            | <u>9,836</u>          | <u><b>174,586</b></u> |
| <b>Net assets at 31 August 2019</b> | <u><b>86,750</b></u>     | <u><b>78,000</b></u>     | <u><b>18,030</b></u>  | <u><b>182,780</b></u> |

# Bristol Rovers Community Trust

## Notes to the financial statements

For the year ended 31 August 2020

### 13. Movements in funds

|                                    | At 1<br>September<br>2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 31<br>August<br>2020<br>£ |
|------------------------------------|--------------------------------|----------------|------------------|------------------------------------|------------------------------|
| <b>Restricted funds</b>            |                                |                |                  |                                    |                              |
| Innovation Grant                   | 6,250                          | 6,250          | (12,500)         | -                                  | -                            |
| Infrastructure Grant               | 8,000                          | -              | (8,000)          | -                                  | -                            |
| FLT Community Sport<br>& Learn Pro | -                              | 14,866         | (14,866)         | -                                  | -                            |
| Premier League Girls Football      | 12,500                         | -              | -                | (12,500)                           | -                            |
| Premier League Kicks               | 10,000                         | 50,000         | (42,500)         | 12,500                             | <b>30,000</b>                |
| Premier League Primary Stars       | 50,000                         | 33,333         | (63,333)         | -                                  | <b>20,000</b>                |
| Tackling Loneliness                | -                              | 3,924          | (2,021)          | -                                  | <b>1,903</b>                 |
| Fit Fans                           | -                              | 7,290          | (7,290)          | -                                  | -                            |
| <b>Total restricted funds</b>      | <b>86,750</b>                  | <b>115,663</b> | <b>(150,510)</b> | <b>-</b>                           | <b>51,903</b>                |
| <b>Unrestricted funds</b>          |                                |                |                  |                                    |                              |
| <i>Designated funds:</i>           |                                |                |                  |                                    |                              |
| Reserve fund                       | 78,000                         | -              | -                | -                                  | <b>78,000</b>                |
| <i>Total designated funds</i>      | <b>78,000</b>                  | <b>-</b>       | <b>-</b>         | <b>-</b>                           | <b>78,000</b>                |
| General funds                      | 18,030                         | 245,836        | (234,662)        | -                                  | <b>29,204</b>                |
| <b>Total unrestricted funds</b>    | <b>96,030</b>                  | <b>245,836</b> | <b>(234,662)</b> | <b>-</b>                           | <b>107,204</b>               |
| <b>Total funds</b>                 | <b>182,780</b>                 | <b>361,499</b> | <b>(385,172)</b> | <b>-</b>                           | <b>159,107</b>               |

### Purposes of restricted funds

|                                 |                                                                                                                                                                                        |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Innovation Grant                | Funding to develop educational and employment pathways for children in care by improving outcomes in English and Maths.                                                                |
| Infrastructure Grant            | To be spent on improving the infrastructure to support the charity.                                                                                                                    |
| FLT Community Sport & Learn Pro | Project sponsored by Kinder Chocolate to run classes for primary children to explain the basis of a healthy diet.                                                                      |
| Premier League Girls Football   | The main aim of the project is to engage girls aged 14 and over in football. Free football sessions take place all over the city as a mixture of after school clubs and club sessions. |

## **Bristol Rovers Community Trust**

### **Notes to the financial statements**

**For the year ended 31 August 2020**

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#### **13. Movements in funds (continued)**

##### **Purposes of restricted funds (continued)**

|                              |                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Premier League Kicks         | The main aim of this project is to use the power of football and the value of sports to help reach youngsters in high need areas.                                                                                                                                                                                                                |
| Premier League Primary Stars | This is a national curriculum linked education programme using the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills.                                                                                                                                       |
| Tackling loneliness          | This project, funded by the EFL Trust and the DCMS, aims to tackle loneliness, isolation and offer support to those older supporters during the Covid-19 pandemic.                                                                                                                                                                               |
| Fit Fans                     | Fit Fans is a programme run by EFL Trust (Football League Community Limited), which uses interest in football to attract adults to a 12 week healthy lifestyle programme delivered by coaching staff at their local professional football club community trust. Bristol Rovers Community Trust is a licensed delivery partner of this programme. |

##### **Purposes of designated funds**

|              |                                                                                                                  |
|--------------|------------------------------------------------------------------------------------------------------------------|
| Reserve fund | The trustees have set aside an amount of £78,000 to cover the estimated costs should the charity cease to exist. |
|--------------|------------------------------------------------------------------------------------------------------------------|

##### **Transfers between funds**

Transfers between funds represent a change to Premier League funding whereby girls football programmes are now included in the main PL Kicks fund.

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2020**

**13. Movements in funds (continued)**

| <b>Prior year comparative</b>   | <b>At 1 July<br/>2018<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>between<br/>funds<br/>£</b> | <b>At 31<br/>August<br/>2019<br/>£</b> |
|---------------------------------|---------------------------------|---------------------|--------------------------|----------------------------------------------|----------------------------------------|
| Continuous Improvement Fund     | 11,263                          | -                   | (3,214)                  | (8,049)                                      | -                                      |
| The Craig Foundation            | 1,606                           | -                   | (1,606)                  | -                                            | -                                      |
| Innovation Grant                | -                               | 18,750              | (12,500)                 | -                                            | <b>6,250</b>                           |
| Infrastructure Grant            | -                               | 8,000               | -                        | -                                            | <b>8,000</b>                           |
| FLT Community Sport & Learn Pro | -                               | 10,000              | (10,000)                 | -                                            | -                                      |
| Premier League Girls Football   | 12,500                          | 25,000              | (25,000)                 | -                                            | <b>12,500</b>                          |
| Premier League Kicks            | 3,750                           | 50,000              | (43,750)                 | -                                            | <b>10,000</b>                          |
| Premier League Primary Stars    | 18,000                          | 60,000              | (28,000)                 | -                                            | <b>50,000</b>                          |
| <b>Total restricted funds</b>   | <b>47,119</b>                   | <b>171,750</b>      | <b>(124,070)</b>         | <b>(8,049)</b>                               | <b>86,750</b>                          |
| <b>Unrestricted funds</b>       |                                 |                     |                          |                                              |                                        |
| <i>Designated funds:</i>        |                                 |                     |                          |                                              |                                        |
| Reserve fund                    | 70,000                          | -                   | -                        | 8,000                                        | <b>78,000</b>                          |
| <i>Total designated funds</i>   | <b>70,000</b>                   | <b>-</b>            | <b>-</b>                 | <b>8,000</b>                                 | <b>78,000</b>                          |
| General funds                   | 80,383                          | 246,974             | (309,376)                | 49                                           | <b>18,030</b>                          |
| <b>Total unrestricted funds</b> | <b>150,383</b>                  | <b>246,974</b>      | <b>(309,376)</b>         | <b>8,049</b>                                 | <b>96,030</b>                          |
| <b>Total funds</b>              | <b>197,502</b>                  | <b>418,724</b>      | <b>(433,446)</b>         | <b>-</b>                                     | <b>182,780</b>                         |

## Bristol Rovers Community Trust

### Notes to the financial statements

#### For the year ended 31 August 2020

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##### 14. Operating lease commitments

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

|                     | 2020<br>£    | 2019<br>£     |
|---------------------|--------------|---------------|
| Amount falling due: |              |               |
| Within 1 year       | 6,250        | 6,250         |
| Within 1 - 5 years  | <u>2,604</u> | <u>8,854</u>  |
|                     | <u>8,854</u> | <u>15,104</u> |

The operating lease is for rental of a minibus.

##### 15. Related party transactions

Stephen Hamer and Kenneth Masters, trustees resigned in March and April 2020 respectively, were directors of Bristol Rovers Football Club Limited during the year. Martyn Starnes, trustee appointed in February 2021, is also a director of Bristol Rovers Football Club Limited. During the period, purchases totalling £9,113 (2019: £8,734) were made from Bristol Rovers Football Club Limited in respect of kit and equipment, recharged wages and other services provided. There were no sales to Bristol Rovers Football Club during the period (2019: £93). No amounts were outstanding at year end.