

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**

---

**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**

---

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**

---

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**

---

##### **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**

---

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 £	Unrestricted £	Total £	2019 Total £
<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 £	14 months 2019 £
<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**

---

#### **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

---

#### 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**

---

#### **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 2019 Total £</b>	
	<b>Restricted £</b>	<b>Unrestricted £</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>Restricted £</b>	<b>Unrestricted £</b>	<b>2020 Total £</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 £	Unrestricted £	14 months 2019 Total £
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 £	Charitable activities £	Support and governance costs £	2020 £
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 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 funds £	Charitable activities £	Support and governance costs £	14 months 2019 £
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 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 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 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 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 equipment £	Computer equipment £	<b>Total £</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> £	14 months 2019 £
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> £	14 months 2019 £
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 funds £	Designated funds £	General funds £	Total funds £
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 funds £	Designated funds £	General funds £	Total funds £
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 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
<b>Restricted funds</b>					
Innovation Grant	6,250	6,250	(12,500)	-	-
Infrastructure Grant	8,000	-	(8,000)	-	-
FLT Community Sport & 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**

---

#### **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 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers between funds £</b>	<b>At 31 August 2019 £</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

---

##### 14. Operating lease commitments

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

	2020 £	2019 £
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.