

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

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 Delroy Hibbert Martyn Starnes Rod Wesson appointed 1 January 2023 resigned 1 November 2022
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 2022

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

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

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

		Restricted	Unrestricted	2022 Total £	2021 Total £
	Note	£	£		
Income from:					
Donations	3	-	143,685	143,685	105,755
Charitable activities					
Education		-	295,923	295,923	225,120
Health		25,321	-	25,321	5,590
Inclusion		62,000	-	62,000	42,500
Participation		40,000	64,914	104,914	85,368
Total income		<u>127,321</u>	<u>504,522</u>	<u>631,843</u>	<u>464,333</u>
Expenditure on:					
Raising funds		-	65,762	65,762	40,131
Charitable activities		146,929	352,796	499,725	387,996
Total expenditure	5	<u>146,929</u>	<u>418,558</u>	<u>565,487</u>	<u>428,127</u>
Net income / (expenditure) and net movement in funds		(19,608)	85,964	66,356	36,206
Reconciliation of funds:					
Total funds brought forward		<u>19,608</u>	<u>175,705</u>	<u>195,313</u>	<u>159,107</u>
Total funds carried forward		<u>-</u>	<u>261,669</u>	<u>261,669</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 £	2021 £
Fixed assets				
Tangible assets	9		8,064	11,991
Current assets				
Debtors	10	37,338		30,937
Cash at bank and in hand		<u>219,943</u>		<u>168,204</u>
		257,281		199,141
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(3,676)</u>		<u>(15,819)</u>
Net current assets			<u>253,605</u>	<u>183,322</u>
Net assets	12		<u><u>261,669</u></u>	<u><u>195,313</u></u>
Funds	13			
Restricted funds			-	19,608
Unrestricted funds				
Designated funds			100,000	78,000
General funds			<u>161,669</u>	<u>97,705</u>
Total charity funds			<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:

- 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 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	2021
	£	£
Cash used in operating activities:		
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	(12,143)	12,113
Net cash provided by operating activities	54,175	34,322
Cash flows from investing activities:		
Purchase of tangible fixed assets	(2,436)	(7,590)
Net cash used in investing activities	(2,436)	(7,590)
Increase in cash and cash equivalents in the year	51,739	26,732
Cash and cash equivalents at the beginning of the year	168,204	141,472
Cash and cash equivalents at the end of the year	219,943	168,204

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

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

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

3. Income from donations

	2022 Total £	2021 Total £
Charity Football Match	49,300	-
FLT Community: Core	34,832	27,804
Gift Aid	25,919	-
Business Development Grant	8,000	-
Bristol City Council	7,140	-
Brunel Insurance	2,000	-
Medequip	2,000	-
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	14,494	4,727
Total income from donations	143,685	105,755

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 funds £	Charitable activities £	Support and governance costs £	2022 £
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
Sub-total	48,963	396,550	119,974	565,487
Allocation of support and governance costs	16,799	103,175	(119,974)	-
Total expenditure	65,762	499,725	-	565,487

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 funds £	Charitable activities £	Support and governance costs £	2021 £
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
Sundry	-	-	8,400	8,400
Sub-total	31,531	304,405	92,191	428,127
Allocation of support and governance costs	8,600	83,591	(92,191)	-
Total expenditure	40,131	387,996	-	428,127

Bristol Rovers Community Trust

Notes to the financial statements

For the year ended 31 August 2022

6. Net movement in funds

This is stated after charging:

	2022 £	2021 £
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)	300	Nil
	<u>300</u>	<u>Nil</u>

7. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	300,534	252,674
Social security costs	20,713	17,428
Pension contributions	5,978	5,390
	<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 No.	2021 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 equipment £	Computer equipment £	Total £
Cost			
At 1 September 2021	6,965	22,907	29,872
Additions in year	-	2,436	2,436
At 31 August 2022	<u>6,965</u>	<u>25,343</u>	<u>32,308</u>
Depreciation			
At 1 September 2021	2,144	15,737	17,881
Charge for the year	<u>1,185</u>	<u>5,178</u>	<u>6,363</u>
At 31 August 2022	<u>3,329</u>	<u>20,915</u>	<u>24,244</u>
Net book value			
At 31 August 2022	<u>3,636</u>	<u>4,428</u>	<u>8,064</u>
At 31 August 2021	<u>4,821</u>	<u>7,170</u>	<u>11,991</u>

10. Debtors

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

11. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	-	12,048
Accruals	2,760	2,580
Other creditors	<u>916</u>	<u>1,191</u>
	<u>3,676</u>	<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 funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	8,064	8,064
Net current assets	-	100,000	153,605	253,605
Net assets at 31 August 2022	-	100,000	161,669	261,669

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

13. Movements in funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds					
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)	-	-
Total restricted funds	19,608	127,321	(146,929)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Reserve fund	78,000	-	-	22,000	100,000
<i>Total designated funds</i>	<i>78,000</i>	<i>-</i>	<i>-</i>	<i>22,000</i>	<i>100,000</i>
General funds	97,705	504,522	(418,558)	(22,000)	161,669
Total unrestricted funds	175,705	504,522	(418,558)	-	261,669
Total funds	195,313	631,843	(565,487)	-	261,669

Bristol Rovers Community Trust

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For the year ended 31 August 2022

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

Bristol Rovers Community Trust

Notes to the financial statements

For the year ended 31 August 2022

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	<u>9,986</u>	<u>-</u>
	<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.