

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**

				<b>2024</b>	2023
	Note	Restricted £	Unrestricted £	<b>Total £</b>	Total £
<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>	<u><b>602,659</b></u>	<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>	<u><b>589,069</b></u>	<u>564,625</u>
<b>Total expenditure</b>	5	<u>115,677</u>	<u>512,005</u>	<u><b>627,682</b></u>	<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>	<u><b>187,809</b></u>	<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 £	2023 £
<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>	<b><u><u>168,668</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 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 £	Unrestricted £	2023 Total £
<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 £	Unrestricted £	2024 Total £	2023 Total £
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 funds £	Charitable activities £	Support and governance costs £	2024 £
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 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 funds £	Charitable activities £	Support and governance costs £	2023 £
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 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 £	2023 £
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 £	2023 £
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 No.	2023 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 equipment £	Computer equipment £	<b>Total £</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>	<b><u>6,965</u></b>
<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>	<b><u>4,931</u></b>
<b>Net book value</b>			
<b>At 31 August 2024</b>	<b><u>2,034</u></b>	<b><u>-</u></b>	<b><u>2,034</u></b>
At 31 August 2023	<u>2,712</u>	<u>3,616</u>	<b><u>6,328</u></b>

**10. Debtors**

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

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

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

**Bristol Rovers Community Trust**

**Notes to the financial statements**

**For the year ended 31 August 2024**

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

	Restricted funds £	Designated funds £	General funds £	Total funds £
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 funds £	Designated funds £	General funds £	Total funds £
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 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
<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.
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##### **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 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
<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 £	2023 £
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 Gorrings, 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.