

Bristol City Robins Foundation

England & Wales · Charity number 1093059

Details

Other names	BRISTOL CITY COMMUNITY TRUST, BRISTOL CITY F C FOOTBALL IN THE COMMUNITY SCHEME, Bristol City Robins Foundation, Bristol City Community Trust
Status	Registered
Legal form	Charitable company
Company number	04357727
Registered	2002-07-22
Register	View on the Charity Commission register

Contact

Address	Ashton Gate Stadium Ashton Road Bristol BS3 2EJ
Phone	01179630636
Email	dan.white@bcfc.co.uk
Website	https://www.bcfc.co.uk/robins-foundation/

Activities

Objects: THE CHARITY'S OBJECTS ARE RESTRICTED SPECIFICALLY, IN EACH CASE ONLY FOR THE PUBLIC BENEFIT, AND INCLUDE:THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF GREATER BRISTOL AND ITS SURROUNDING AREAS INCLUDING, IN PARTICULAR, BY THE PROVISION OF FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL;THE PROMOTION OF EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE IN GREATER BRISTOL AND ITS SURROUNDING AREAS IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING THE DELIVERY OF SPORTS CENTRED EDUCATION, TRAINING AND WORK EXPERIENCE; ANDTHE PROMOTION OF SOCIAL INCLUSION BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS OBJECTS CLAUSE, "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL OR DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS); CRIME (EITHER AS A VICTIM OR AS AN OFFENDER REHABILITATING BACK INTO SOCIETY).

Activities: The charity's activities are assisting in the education of children within the Bristol area through the use of the game of football and other sports.

Classification

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

Geography

- **Area of benefit:** CHILDREN ATTENDING SCHOOLS WITHIN THE COUNTY OF AVON AND NEIGHBOURING AREA AND TO PROVIDE IN BRISTOL AND ITS SURROUNDING AREA FACILITIES AT (INTER ALIA) THE ASTON GATE STADIUM
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£2,703,566	£2,677,233	£1,333,373	57
2024-05-31	£2,476,018	£2,107,398	£1,307,040	44
2023-05-31	£2,073,751	£1,925,154	£938,420	39
2022-05-31	£1,696,752	£1,566,694	£789,823	38
2021-05-31	£1,270,431	£1,031,617	£659,765	27

Trustees

Name	Role	Appointed
Kelvin John Blake	Chair	2022-10-04
Amanda Stanley		2025-09-17
Cherry Kraus		2017-12-11
Jon Lansdown		2011-06-07
Mark Cooke		2022-01-18
Richard Thomas		2022-10-04
Robert James O'Sullivan		2025-08-28

Bristol City Robins Foundation

England & Wales - Charity number 1093059

Accounts

Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2025

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2025

Company number 04357727

Charity number 1093059

Registered office and operational address Ashton Gate Stadium
Ashton Road
Bristol
BS3 2EJ

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:

David Baker (Chair)	Appointed Chair 12 July 2022 Passed away 22 August 2025
Kelvin Blake	Appointed Chair 3 September 2025
Mark Cooke	
Amanda Hamilton-Stanley	Appointed 17 September 2025
Lisa Knights-Hume	Resigned 29 April 2025
Cherry Kraus	
Jon Lansdown	
Robert O'Sullivan	Appointed 28 August 2025
Sara Sainsbury	Resigned 29 April 2025
Richard Thomas	

Senior management team Dan White - Chief Executive Officer
Chris Stenner - Chief Community Officer
James Edwards - Chief Development Officer
Polly Wardle - Head of Education
Charlotte Plumb - Head of Education (from December 2024)
Dotty Baker Hassan - Head of Operations (from April 2025)
Lisa Wood - Head of Health and Wellbeing (from May 2025)
Tina Bond - Head of Youth Engagement (from May - September 2025)

Bankers Barclays Bank Plc
55 Broadmead
Bristol
BS1 3 EA

Triodos Bank
Deanery Rd
Bristol
BS1 5AS

Flagstone Group Ltd
1st Floor, Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2025

Auditors

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

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2025

The trustees present their report and the audited financial statements for the year ended 31 May 2025.

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

Structure, Governance and Management

Governing document

Bristol City Robins Foundation is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 12 July 2022. It is registered as a charity with the Charity Commission (Registered number: 1093059). Date of incorporation 22 July 2002.

Appointment of Trustees

As set out in the Articles of Association, Trustees are invited to join the board. Bristol City Football Club Limited ('the Club') have the option to appoint two Trustees. At the Annual General Meeting, one-third of the Trustees shall retire by rotation.

On appointment, Trustees complete a register of interests and undertake an induction programme that includes familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The board of Trustees, which shall include no less than three members, administers the charity. The Trustee board comprises of seven Trustees, six Independent Trustees and one Trustee who represent Bristol City FC. The board meets quarterly, with three subcommittees on Programmes; Governance, Nominations & HR; and Finance, Audit & Risk meeting on a regular basis. A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity.

Related Parties

The Trustees consider Bristol City FC Ltd. a related party of the charity by virtue of its significant influence.

Risk Management

The Trustees have examined the major strategic, business and operational risks the charity 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 these risks.

Objectives and Activities

The Robins Foundation is the official charity of Bristol City Football Club; we use football to support our local community and improve the lives of people across the city by delivering programmes and services that support people who feel that they have been written off by society. Our high-quality, targeted work focuses on three key areas:

- Health and wellbeing;
- Education and employability; and
- Youth engagement.

We work across Bristol with a primary focus on young people and families, areas of deprivation and south Bristol.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2025

Our Mission – To bring the club and community together.

Our Vision – Grow together. Improve lives. Inspire our community.

The Foundation's strategic objectives 2022-25 are:

- We aim to increase meaningful contact time with participants;
- Continue to improve achievement, progression and opportunity for participants;
- Increase our engagement with participants from targeted groups; and
- Create inspiring facilities.

The Board of Trustees has referred to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Robins Foundation. It is satisfied they meet the public benefit requirements. Further information within this report's achievements and performance section provides details of the work done to meet these aims and objectives.

We tailor all our delivery to meet the specific needs of people across Bristol. As an organisation, we have deep roots embedded within the local community and deliver a range of projects in many of the city's most deprived areas. In addition, we strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture to social isolation and exclusion.

We also recognise the importance of education and operate an education department, which provides post-16 and degree-level students opportunities to study in a different context. By harnessing the inspirational power of football and Bristol City Football Club, we can engage with and educate students who would likely otherwise fall through the cracks of mainstream education. Our education department aims to develop students personally, socially and academically and welcomes students of all academic abilities.

Achievements and Performance

Education and Employability

In 2024/25, we continued to develop our educational pathway with support for young people who are not in employment, Education or Training. Our tailored interventions achieved significant success, supporting more than 75 young people to improve their school attendance and/or progress into apprenticeships, further education, or employment. Linked to this, we launched recruitment for a new BTEC Level 1 Introductory in Sport course, with a full cohort starting studies in September 2025.

Our longstanding Post 16 provision continues to achieve excellent results, with 100% of the 138 students passing their courses. Additional opportunities for the young people included an end-of-year Education awards at Ashton Gate Stadium attended by 400 guests, a Year 12 residential trip, an international trip for students to Portugal, and a range of university and apprenticeship trips. Students on post-16 programmes volunteered over 2,000 hours on foundation projects, developing their skills and supporting their pathways to employment.

September 2024 saw the opening of the Robins Foundation Degree Hub, a purpose-built space for the Foundation's degree programmes in the Atyeo Stand at Ashton Gate Stadium.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2025

Students on both Degree pathways (Sports, Business & Entrepreneurship BA / Community Football Coaching and Development FdSc) have enjoyed a range of experiences linked to the professional Sports Teams in the Bristol Sport Group over the last 12 months, which have added to their academic qualifications. Our Sports, Business & Entrepreneurship BA programme have seen particular academic success with a 100% pass rate across all three years, with graduate results surpassing expectation with 34% achieving a 1.1, 47% achieving a 2.1 and 19% with a 2.2.

Health and Wellbeing

Our health and wellbeing programmes have been popular over the last year, with programmes supporting both mental and physical wellbeing. Our Health and Wellbeing Coaching Service in partnership with our local PCN, is going from strength to strength. We are seeing an average of 30 individuals a month on a 1:1 basis to offer personalised support to empower them to improve their lifestyle choices. We have introduced group consultation sessions around specific health conditions and continue to connect people into our other services and opportunities.

Our walking football, Robins Memories, Robins Talk and Elevate programmes have all helped to reduce social isolation amongst their cohorts and boost both physical and mental health, with 100 participants regularly engaged across the four programmes.

Off the back of this success, in partnership with Talk Club and Bristol Rovers Community Trust we launched the inaugural Talk Club Cup charity football match, to raise funds for all three charities to support programmes.

Both our FIT Robins and Slim2Win programme have once again seen great results in supporting participants on their healthy lifestyle journeys. We have launched new FIT Robins courses in three locations and have actively engaged 40 individuals who'd most benefit from the free support, leading to increased confidence and good health to return.

We have run five successful Slim2Win cohorts this past year (June 24 to present) with an average weight loss of 90kg per season. The competitive football sessions alongside the support they gain from each other, all leads to them making positive changes to their lifestyle.

Youth Engagement

Our participation programmes continue to thrive across Girls Football, Disability Football, Primary School provision and Holiday camps with increased attendance at all sessions. Participant outcomes have also improved with participants reporting improved self-esteem and confidence and improved interpersonal relationships.

The Peer Action Collective Project, have supported the wider foundation projects, inputting into Strategy, NEET and working across our youth engagement programmes to raise awareness. All Peer researchers moved into either full-time employment or further education, with five of them continuing within the Foundation in other roles.

Our Youth Work programmes have continued to develop. ADD Mentor worked with eight Young people, engaging them in as many positive activities as possible to reduce ASB, County lines and gang involvement. One highlight was a young person who was supported to complete college and progress into full-time work. In November 2024, due to the success of the Project, it was named European Football Project of the Year at the EFDN More than Football Awards.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2025

This year, the ED Mentor project has worked with 60 young people, trying to bridge the gap between permanent exclusion and to help transition the young people back into mainstream school, and to also increase attendance. This has been complimented by our Family Work where the team have supported over 15 families, most of which have achieved positive outcomes including, young people returning to education, improved school attendance and positive engagement with families who social care and family help have historically found difficult to engage.

The Foundations Social Inclusion programmes, including Premier League Kicks, have remained a vital provision for young people across South Bristol and Central communities.

With limited safe and accessible opportunities available in the evenings, the programme has provided consistent, positive engagement for eight–18-year-olds. The project address a range of challenges identified locally, including anti-social behaviour, drug misuse and trafficking, knife crime, county lines exploitation, and postcode tensions. Over 430 young people have engaged regularly with 16 moving into volunteering roles with the Foundation and 26 achieving a qualification.

The Swerve Project has been a particular highlight with a particular focus on anti-social behaviour in Hartcliffe. On a weekly basis, the programme engages with 30–40 participants, around 25% of whom are referred directly by the police. Since 2023, the project has delivered more than 160 football sessions, providing a positive and structured outlet for young people, alongside detached youth work, mentoring, and access to qualifications. The impact has been transformative: ASB incidents at Morrisons have dropped by 90%, police call-out costs have reduced by 92%, and the area's ASB ranking has improved by 95%. Beyond addressing existing issues, the project also provides pre-intervention support to young people identified as being at risk, helping them stay on the right track.

Our Foster Care Football project has achieved significant outcomes over the past year, fostering inclusion, wellbeing, and personal development for young people in care. By creating safe spaces to play, connect, and grow, it has not only supported individual participants but also contributed to stronger family and community networks. The project's success demonstrates both the ongoing need for dedicated provision for children in care and the positive role football can play in supporting resilience, stability, and opportunity.

Our Positive relationship with Bristol City Football Club continues to enable opportunities for participants on matchdays and beyond, notably, with the launch of a matchday Sensory Room and multifaith room, as well as continued support for our associate teams. The We Are City programme, being central to this, has continued to build upon positive relationships across communities and to enable this meaningful involvement, including the first Robins Foundation Iftar ran by our GLAMR Youth Council and the launch of a new Sensory book.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising engaged in. To date, the Foundation has not received any complaints about fundraising activities and is mindful not to undertake fundraising activities that: intrude on privacy, are unreasonably persistent, or put any person - especially vulnerable people - under undue pressure to donate. Bristol City Robins Foundation does not employ or engage with any external fundraising agencies and does not undertake any street fundraising or telephone cold-calling.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2025

Going concern basis of accounting

The charity holds unrestricted, general reserves of £869,620, designated reserves that can be drawn down, if necessary, of £63,407, and a cash balance of £797,197. The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Financial Review

The results for the year ended 31 May 2025 show net incoming resources of £26,333 (2024: £368,620). Total incoming resources were £2,703,566 (2024: £2,476,018) and resources expended were £2,677,233 (2024: £2,107,398).

The Trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2024/2025, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of Trust employees is considered by Trustees at every meeting and as part of each agenda item.

Reserves

It is the policy of the Foundation to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs between a three and six-month period. This equates to the range of £480,000 to £960,000. The unrestricted reserves sum held (defined as unrestricted net current assets excluding designated funds) is £836,615 (2024: £807,639). The trustees are of the opinion that this represents a satisfactory level for current requirements.

Investments

The Foundation has unrestricted investment powers. The Trustees have adopted a formal investment policy. The trustees have delegated decision-making to the Finance and Governance committee. The Foundation has divided its reserves into those expected to be held for a long-term time horizon and those that may be needed in the short term.

Plans for the future

In the future, we continue to work towards the goals set out in the Foundations 2022-25 Strategy. The four strategic priorities set out are as follows; We aim to increase meaningful contact time with participants; Continue to improve achievement, progression and opportunity for participants; Increase our engagement with participants from targeted groups; and Create inspiring facilities.

A key focus for the future is the development of facilities on the land acquired in 2025 at Filwood Fields. The Foundation plans to improve physical activity and educational facilities available to the community on the site.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2025

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 applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Auditors

Godfrey Wilson Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 21 January 2026 and signed on their behalf by



Kelvin Blake - Chair

Independent auditors' report

To the members of

Bristol City Robins Foundation

Opinion

We have audited the financial statements of Bristol City Robins Foundation (the 'charity') for the year ended 31 May 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol City Robins Foundation

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol City Robins Foundation

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- testing the appropriateness of journal entries;
- assessing judgements and accounting estimates for potential bias;
- reviewing related party transactions; and
- testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

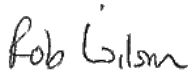
To the members of

Bristol City Robins Foundation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 21 January 2026

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol City Robins Foundation

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

For the year ended 31 May 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations	3	3,500	166,449	169,949	402,450
Charitable activities:					
Education and employability		24,297	1,192,103	1,216,400	1,268,795
Youth engagement		344,190	571,638	915,828	526,670
Health and wellbeing		151,539	180,755	332,294	248,945
Other trading activities		-	60,443	60,443	26,800
Investments		-	8,652	8,652	2,358
Total income		<u>523,526</u>	<u>2,180,040</u>	<u>2,703,566</u>	<u>2,476,018</u>
Expenditure on:					
Raising funds		-	81,645	81,645	62,806
Charitable activities		<u>529,510</u>	<u>2,066,078</u>	<u>2,595,588</u>	<u>2,044,592</u>
Total expenditure	5	<u>529,510</u>	<u>2,147,723</u>	<u>2,677,233</u>	<u>2,107,398</u>
Net income / (expenditure)	6	(5,984)	32,317	26,333	368,620
Transfers between funds		<u>(59,374)</u>	<u>59,374</u>	<u>-</u>	<u>-</u>
Net movement in funds		(65,358)	91,691	26,333	368,620
Reconciliation of funds:					
Total funds brought forward		<u>406,330</u>	<u>900,710</u>	<u>1,307,040</u>	<u>938,420</u>
Total funds carried forward		<u><u>340,972</u></u>	<u><u>992,401</u></u>	<u><u>1,333,373</u></u>	<u><u>1,675,660</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	9		92,379	29,664
Current assets				
Stock	10	10,675		11,120
Debtors	11	311,406		475,223
Current asset investments		346,597		339,973
Cash at bank and in hand		797,197		825,521
		1,465,875		1,651,837
Liabilities				
Creditors: amounts falling due within 1 year	12	(224,881)		(374,461)
Net current assets			1,240,994	1,277,376
Net assets	14		1,333,373	1,307,040
Funds	15			
Restricted funds			340,972	406,330
Unrestricted funds				
Designated funds			122,781	63,407
General funds			869,620	837,303
Total charity funds			1,333,373	1,307,040

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 21 January 2026 and signed on their behalf by



Kelvin Blake - Chair

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2025

	2025 £	2024 £
Cash used in operating activities:		
Net movement in funds	26,333	368,620
Adjustments for:		
Depreciation charges	25,490	28,445
Investment income	(8,652)	(2,358)
Decrease / (increase) in stock	445	(5,778)
Decrease / (increase) in debtors	163,817	(267,665)
Increase / (decrease) in creditors	<u>(149,580)</u>	<u>202,185</u>
Net cash provided by operating activities	<u>57,853</u>	<u>323,449</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	8,652	2,358
Purchase of tangible fixed assets	<u>(88,205)</u>	<u>(18,784)</u>
Net cash used in investing activities	<u>(79,553)</u>	<u>(16,426)</u>
(Decrease) / Increase in cash and cash equivalents in the year	(21,700)	307,023
Cash and cash equivalents at the beginning of the year	<u>1,165,494</u>	<u>858,471</u>
Cash and cash equivalents at the end of the year	<u><u>1,143,794</u></u>	<u><u>1,165,494</u></u>
<p>The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.</p>		
Cash and cash equivalents at the end of the year		
Current asset investments	346,597	339,973
Cash at bank and in hand	<u>797,197</u>	<u>825,521</u>
Cash and cash equivalents at the end of the year	<u><u>1,143,794</u></u>	<u><u>1,165,494</u></u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

1. Accounting policies

a) General information and basis of preparation

Bristol City Robins Foundation is a charitable company limited by guarantee registered in England and Wales. The registered office address is Ashton Gate Stadium, Ashton Road, Bristol, BS3 2EJ.

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 City Robins Foundation 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. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability 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 of delivery of charitable projects is deferred until criteria for income recognition are met.

d) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the statement of financial activities. Any conduit funds in hand, or owing, at the year end are shown as creditors, or debtors, in the accounts.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

1. Accounting policies (continued)

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

g) 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.

h) 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.

i) 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 based on the proportion of staff costs as follows:

	2025	2024
Raising funds	3.0%	2.6%
Charitable activities	97.0%	97.4%

j) 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:

Inflatable equipment	3 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

No depreciation has been charged on the Freehold Development as this asset represents an asset that has not yet been brought into use.

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

1. Accounting policies (continued)

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) Financial instruments

The charity 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.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Operating 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.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

1. Accounting policies (continued)

r) 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 (j) above.

2. Prior period comparatives

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	250,000	152,450	402,450
Charitable activities:			
Education and employability	24,991	1,243,804	1,268,795
Youth engagement	252,591	274,079	526,670
Health and wellbeing	165,575	83,370	248,945
Other trading activities	-	26,800	26,800
Investments	-	2,358	2,358
Total income	693,157	1,782,861	2,476,018
Expenditure on:			
Raising funds	-	62,806	62,806
Charitable activities	456,450	1,588,142	2,044,592
Total expenditure	456,450	1,650,948	2,107,398
Net income and net movement in funds	236,707	131,913	368,620

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

3. Donations

	Restricted £	Unrestricted £	2025 Total £
Football League Trust	-	15,000	15,000
Premier League Charitable Fund	-	10,000	10,000
EFL safeguarding	-	48,750	48,750
Other grants and donations < £5,000	3,500	92,699	96,199
Total donations	3,500	166,449	169,949
Prior period comparative:			2024
	Restricted £	Unrestricted £	Total £
Premier League Charitable Fund	-	10,000	10,000
EFL safeguarding	-	38,500	38,500
Bristol City Football Club	250,000	-	250,000
Other grants and donations < £5,000	-	103,950	103,950
Total donations	250,000	152,450	402,450

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2025 the charity received £320,264 (2024: £196,676) from Avon & Somerset Police (for ADD Mentor), Bristol City Council (for HAF and NEET) and South Gloucestershire Council.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 7)	52,048	1,694,881	257,539	2,004,468
Kit, equipment, resources and education fees	-	140,209	-	140,209
Hire of facilities	-	222,797	-	222,797
Trophies and prizes	-	16,003	-	16,003
Vehicle hire	-	1,250	-	1,250
Motor, travel and subsistence	-	45,236	-	45,236
Tours	-	55,412	-	55,412
Fundraising, advertising and promotions	16,706	-	-	16,706
Audit	-	-	7,800	7,800
Accounting	-	-	7,113	7,113
Bank charges	-	-	175	175
Communication costs	-	-	18,129	18,129
Computer and software	-	-	12,022	12,022
Depreciation	-	-	25,490	25,490
Insurance	-	-	6,877	6,877
Legal and professional fees	-	-	4,469	4,469
Printing, postage and stationery	-	-	20,705	20,705
Rent	-	-	8,642	8,642
Staff training and development	-	-	63,730	63,730
Sundry	-	-	-	-
Sub-total	68,754	2,175,788	432,691	2,677,233
Allocation of support and governance costs	12,891	419,800	(432,691)	-
Total expenditure	81,645	2,595,588	-	2,677,233

Total governance costs were £7,800 (2024: £6,780).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	32,564	1,232,185	220,373	1,485,122
Kit, equipment, resources and education fees	-	107,395	-	107,395
Hire of facilities	-	212,963	-	212,963
Trophies and prizes	-	13,610	-	13,610
Vehicle hire	-	3,060	-	3,060
Motor, travel and subsistence	-	40,084	-	40,084
Tours	-	49,585	-	49,585
Fundraising, advertising and promotions	20,048	-	-	20,048
Audit	-	-	6,780	6,780
Accounting	-	-	14,904	14,904
Bank charges	-	-	402	402
Communication costs	-	-	10,477	10,477
Computer and software	-	-	9,785	9,785
Depreciation	-	-	28,445	28,445
Insurance	-	-	7,206	7,206
Legal and professional fees	-	-	18,957	18,957
Printing, postage and stationery	-	-	11,860	11,860
Rent	-	-	13,699	13,699
Staff training and development	-	-	26	26
Sundry	-	-	52,990	52,990
Sub-total	52,612	1,658,882	395,904	2,107,398
Allocation of support and governance costs	10,194	385,710	(395,904)	-
Total expenditure	62,806	2,044,592	-	2,107,398

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

6. Net movement in funds

This is stated after charging:

	2025	2024
	£	£
Depreciation	25,490	28,445
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	6,500	5,650
▪ Other services (excluding VAT)	6,111	5,793
	<u>6,111</u>	<u>5,793</u>

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors have also provided payroll services to the charity during the year.

7. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	1,652,177	1,225,241
Social security costs	142,059	99,886
Pension contributions	66,970	47,533
Casual wages and freelancers	143,262	112,462
	<u>2,004,468</u>	<u>1,485,122</u>

	2025	2024
	No.	No.
Employees earning more than £60,000 during the year:		
Between £60,000 and £70,000	<u>1</u>	<u>1</u>

The key management personnel of the charitable company comprise the senior management team. Total employee benefits, including gross salary, employer pension contributions and employer national insurance contributions, paid to key management personnel were £289,100 (2024: £241,009).

Average staff numbers are as follows:

	2025	2024
	No.	No.
Average head count (permanent staff only)	<u>57</u>	<u>44</u>

8. Taxation

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Filwood development	Total £
Cost					
At 1 June 2024	3,000	42,782	165,527	-	211,309
Additions in year	<u>-</u>	<u>-</u>	<u>28,831</u>	<u>59,374</u>	<u>88,205</u>
At 31 May 2025	<u>3,000</u>	<u>42,782</u>	<u>194,358</u>	<u>59,374</u>	<u>299,514</u>
Depreciation					
At 1 June 2024	3,000	39,286	139,359	-	181,645
Charge for the year	<u>-</u>	<u>2,997</u>	<u>22,493</u>	<u>-</u>	<u>25,490</u>
At 31 May 2025	<u>3,000</u>	<u>42,283</u>	<u>161,852</u>	<u>-</u>	<u>207,135</u>
Net book value At 31 May 2025	<u><u>-</u></u>	<u><u>499</u></u>	<u><u>32,506</u></u>	<u><u>59,374</u></u>	<u><u>92,379</u></u>
At 31 May 2024	<u><u>-</u></u>	<u><u>3,496</u></u>	<u><u>26,168</u></u>	<u><u>-</u></u>	<u><u>29,664</u></u>

10. Stock

	2025 £	2024 £
Kit and equipment	<u><u>10,675</u></u>	<u><u>11,120</u></u>

11. Debtors

	2025 £	2024 £
Trade debtors	116,391	286,173
Accrued income	184,162	154,391
Prepayments	10,821	32,364
Other debtors	<u>32</u>	<u>2,295</u>
	<u><u>311,406</u></u>	<u><u>475,223</u></u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

12. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	71,073	66,844
Accruals	61,836	61,920
Deferred income	32,493	205,197
Other taxation and social security	41,973	28,844
Pension control account	15,423	11,065
Other creditors	2,083	591
	<u>224,881</u>	<u>374,461</u>

Deferred income consists of income received in advance of the provision of service delivery. Movements in the year are:

Balance brought forward	205,197	30,427
Amounts released during the period	(205,197)	(30,427)
Amounts deferred during the period	<u>32,493</u>	<u>205,197</u>
Balance carried forward	<u>32,493</u>	<u>205,197</u>

13. Operating leases

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

	Land and buildings	
	2025 £	2024 £
Amount falling due:		
Within 1 year	<u>64,917</u>	<u>64,917</u>

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	59,374	33,005	92,379
Net current assets	<u>340,972</u>	<u>63,407</u>	<u>836,615</u>	<u>1,240,994</u>
Net assets at 31 May 2025	<u>340,972</u>	<u>122,781</u>	<u>869,620</u>	<u>1,333,373</u>
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	29,664	29,664
Net current assets	<u>406,330</u>	<u>63,407</u>	<u>807,639</u>	<u>1,277,376</u>
Net assets at 31 May 2024	<u>406,330</u>	<u>63,407</u>	<u>837,303</u>	<u>1,307,040</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

15. Movements in funds

	At 1 June 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2025 £
Restricted funds					
Filwood Facility Project	250,000	-	(177)	(59,374)	190,449
ADD Mentor	69,090	79,000	(51,106)	-	96,984
FUSE	46,055	-	(46,055)	-	-
NEET	18,147	2,500	(15,996)	-	4,651
Premier League Kicks	12,768	84,455	(97,223)	-	-
Associated Teams (We Are City)	7,999	52,500	(36,006)	-	24,493
HAF	-	95,839	(93,713)	-	2,126
PAC	-	71,481	(67,572)	-	3,909
Elevate	-	50,000	(31,640)	-	18,360
Premier League Primary Stars	-	35,260	(35,260)	-	-
Girls Football (Wildcats)	-	23,494	(23,494)	-	-
Ashton Park	-	21,797	(21,797)	-	-
FFIT	-	7,000	(7,000)	-	-
Other restricted funds	2,271	200	(2,471)	-	-
Total restricted funds	406,330	523,526	(529,510)	(59,374)	340,972
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building asset	-	-	-	59,374	59,374
Facilities Facility Project	63,407	-	-	-	63,407
<i>Total designated funds</i>	63,407	-	-	59,374	122,781
General funds	837,303	2,180,040	(2,147,723)	-	869,620
Total unrestricted funds	900,710	2,180,040	(2,147,723)	59,374	992,401
Total funds	1,307,040	2,703,566	(2,677,233)	-	1,333,373

Purposes of restricted funds

Filwood Facility Project

Funds to develop a facilities project to provide a new home for the Foundation.

ADD Mentor

ADD Mentor is a targeted mentor programme aimed at the hardest to reach young people based in Hartcliffe and Knowle West. The project will see trusting relationships built between known young people in the community, partnered with professional mentors who can relate to the young people and help guide them into positive provision or employment. The focus will be on the number of positive hours these young people can spend with their mentors and away from negative influences in their lives.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

15. Movements in funds (continued)

Purposes of restricted funds (continued)

FUSE	The FUSE project provides a fun and educational environment where families can interact with each other, form stronger bonds and help improve their own mental and physical health at the same time as diverting them away from substance misuse.
NEET	An education based provision supporting teenagers with progression opportunities who are not already in education, employment or training.
Premier League Kicks	Premier League kicks uses the power of football to help hard-to-reach young people in some of the most disadvantaged areas of the community to turn their lives around.
Associated Teams (We Are City)	Supporting teams/groups of people from diverse community groups through connecting them to the club with opportunities, kit, and governance.
HAF	Your Holiday Hub is a Bristol City Council led initiative offering funding to help organisations provide free spaces on school holiday activities and meals to children and young people who receive benefits related free school meals.
PAC	A research based project who engage with young people from targeted areas, in researching crucial areas in Bristol, and developing social action projects from their findings.
Elevate	Funded by NCS, Elevate is a programme supporting young people in secondary school with personal development, mental health and progressions opportunities.
Premier League Primary Stars	Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. It inspires girls and boys aged 5-11 in the classroom, the playground and on the sports field.
Girls Football (Wildcats)	Sessions designed for girls who want to play football and engage in more physical activity.
Ashton Park	EHCP funding that covers the additional educational, health, and care support identified as necessary to meet a child's specific needs whilst studying with the Foundation.
FFIT	A holistic health and wellbeing programme. Every session combines movement, healthy living discussions, and mindset coaching. Our approach is friendly, inclusive, and shaped by the community we serve.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Other restricted funds Other restricted funds includes all restricted funds with income and expenditure of below £10,000 in the year. These include Project Inclusion, Talent Inclusion, iMentor and Walking Football which all funded charitable activities in the year.

Purposes of designated funds

Facilities Facility Project Funds are designated to develop a facilities project to provide a new home for the Foundation. Funding will be used to undertake feasibility and planning work.

Facilities building asset This fund represents the net book value of the capitalised costs of the development of the new home for the Foundation.

Transfers

During the year a transfer of £59,374 was made between restricted and designated funds, representing capital additions made using restricted funds.

	At 1 June 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2024 £
Prior year comparative					
Restricted funds					
ADD Mentor	90,257	50,000	(71,167)	-	69,090
FUSE	60,918	-	(14,863)	-	46,055
HAF	-	121,685	(121,685)	-	-
Premier League Kicks	12,956	94,500	(94,688)	-	12,768
Premier League	-	35,177	(35,177)	-	-
PAC	-	37,950	(37,950)	-	-
Elevate	-	41,000	(41,000)	-	-
NEET	-	24,991	(6,844)	-	18,147
Girls Football	-	17,074	(17,074)	-	-
Associated Teams	-	17,500	(9,501)	-	7,999
Facilities Build	-	250,000	-	-	250,000
Other restricted funds	5,492	3,280	(6,501)	-	2,271
Total restricted funds	169,623	693,157	(456,450)	-	406,330
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	80,666	-	(17,259)	-	63,407
<i>Total designated funds</i>	<i>80,666</i>	<i>-</i>	<i>(17,259)</i>	<i>-</i>	<i>63,407</i>
General funds	688,131	1,782,861	(1,633,689)	-	837,303
Total unrestricted funds	768,797	1,782,861	(1,650,948)	-	900,710
Total funds	938,420	2,476,018	(2,107,398)	-	1,307,040

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2025

16. Related party transactions

Trustees of the charity held other directorships as follows:

Ashton Gate Limited	Jon Lansdown (and a close family member) and Lisa Knights - Hume (trustee until 29 April 2025)
Bristol City Football Club Limited	Jon Lansdown (and a close family member)
Bristol Sport Limited	Jon Lansdown (and a close family member) and Lisa Knights - Hume (trustee until 29 April 2025)
Bristol Sport Foundation	Jon Lansdown

Transactions between related parties during the year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2025 £
Ashton Gate Limited	-	264,225	(21,155)
Bristol City Football Club Limited	-	3,325	-
Bristol Sport Limited	875	12,775	(89)
Bristol Sport Foundation	2,618	5,065	-
	3,493	285,390	(21,244)

Transactions between related parties during the prior year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2024 £
Ashton Gate Limited	-	231,888	(20,332)
Bristol City Football Club Limited	250,000	5,791	-
Bristol Sport Limited	571	11,906	(89)
Bristol Sport Foundation	7,200	100	-
	257,771	249,685	(20,421)

Bristol City Robins Foundation

England & Wales - Charity number 1093059

Accounts

Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2024

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2024

Company number	04357727
Charity number	1093059
Registered office and operational address	Ashton Gate Stadium Ashton Road Bristol BS3 2EJ
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: Philip Alexander appointed 11 July 2023, resigned 3 October 2023 David Baker (Chair) Kelvin Blake Mark Cooke Lisa Knights-Hume Cherry Kraus Jon Lansdown Sara Sainsbury Richard Thomas
Senior management team	Dan White - Chief Executive Officer Chris Stenner - Chief Community Officer James Edwards - Chief Development Officer Polly Wardle - Head of Education
Bankers	Barclays Bank Plc 15 Queen Square Bristol BS1 4NP Triodos Bank Deanery Rd Bristol BS1 5AS
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2024

The trustees present their report and the audited financial statements for the year ended 31 May 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 City Robins Foundation is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 12 July 2022. It is registered as a charity with the Charity Commission (Registered number: 1093059). Date of incorporation 22 July 2002.

Appointment of trustees

As set out in the Articles of Association, Trustees are invited to join the board. Bristol City Football Club Limited ('the Club') have the option to appoint two Trustees. At the Annual General Meeting, one-third of the Trustees shall retire by rotation.

On appointment, Trustees complete a register of interests and undertake an induction programme that includes familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The board of Trustees, which shall include no less than three members, administers the charity. The Trustee board comprises of eight Trustees, seven Independent Trustees and one Trustees who represent Bristol City FC. The board meets quarterly, with three subcommittees on Programmes; Governance, Nominations & HR; and Finance, Audit & Risk meeting on a regular basis. A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties

The Trustees consider Bristol City FC Ltd. a related party of the charity by virtue of its significant influence.

Risk management

The Trustees have examined the major strategic, business and operational risks the charity 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 these risks.

Objectives and activities

The Robins Foundation is the official charity of Bristol City Football Club; we use football to support our local community and improve the lives of people across the city by delivering programmes and services that support people who feel that they have been written off by society. Our high-quality, targeted work focuses on three key areas:

- Health and wellbeing;
- Education and employability; and
- Youth engagement.

We work across Bristol with a primary focus on young people and families, areas of deprivation and south Bristol.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2024

Our Mission – To bring the club and community together.

Our Vision – Grow together. Improve lives. Inspire our community.

The Foundation's strategic objectives 2022-25 are:

- We aim to increase meaningful contact time with participants;
- Continue to improve achievement, progression and opportunity for participants;
- Increase our engagement with participants from targeted groups; and
- Create inspiring facilities.

The Board of Trustees has referred to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Robins Foundation. It is satisfied they meet the public benefit requirements. Further information within this report's achievements and performance section provides details of the work done to meet these aims and objectives.

We tailor all our delivery to meet the specific needs of people across Bristol. As an organisation, we have deep roots embedded within the local community and deliver a range of projects in many of the city's most deprived areas. In addition, we strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture to social isolation and exclusion.

We also recognise the importance of education and operate an education department, which provides post-16 and degree-level students opportunities to study in a different context. By harnessing the inspirational power of football and Bristol City Football Club, we can engage with and educate students who would likely otherwise fall through the cracks of mainstream education. Unlike the more standard education providers, our education department aims to develop students personally, socially and academically and welcomes students of all academic abilities.

Achievements and performance

Health and wellbeing

The Foundation continues to offer a variety of programmes tackling health inequalities in South Bristol. Our programmes focused on weight loss have been successful, with participants reporting on average, a 10% decrease in body fat, improved mental health, a 6cm reduction in waist circumference and a reduction of 5 points in HbA1c levels.

Programmes focused on improving mental health and wellbeing and reducing social isolation have continued to grow over the last year, with additional workshops provided to support specific needs within the cohorts. Participants have benefited from celebration events at Ashton Gate Stadium, where they have celebrated their individual and collective progress.

Over the past year, our Health and Wellbeing Coaching provision in partnership with BVM has been highly effective within the clinical setting. The team have supported a broad range of cases, including weight management, diabetes, mental health, pain, suicide prevention, and high blood pressure. With 163 referrals across the year, there have been many positive outcomes, with patients reporting significant improvements such as a 5% reduction in body fat, greater confidence in attending therapy, and sustained motivation to maintain a healthier lifestyle.

Youth engagement

Over the past 12 months, our Youth Work provision has expanded with the continued success achieved through both the ADD Mentor and ED Mentor.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2024

ADD mentor won the 2024 EFL Community Project of the Year at the English Football League awards, following strong outcomes from the young people engaged in the programme. The programme has also been shortlisted for the European Football Development Network Project of the Year award.

Our ED mentor project is now working with 48 participants across Bristol, and this has been boosted with a partnership with Bristol City Council, working on an early intervention pilot project.

The Premier League Kicks programme remains central to our social inclusion offer, with targeted sessions delivered in strategic locations to help provide opportunities for young people to engage in positive activity. Overall, the projects have engaged with 694 young people and developed a strong volunteer base, supported with training.

We have added new social inclusion this year in collaboration with key partners in the city. The Morrison's Project, in collaboration with Avon and Somerset Police and Morrisons, aims to reduce antisocial behaviour (ASB) in the local area, particularly at Morrisons car park. It features football sessions for young people, providing a safe space for sports and mentorship. Achievements include an 81% reduction in police calls related to ASB and a 95% drop in the area's ASB ranking. The project emphasizes building trust and communication with participants, significantly contributing to community safety and well-being.

In partnership with Bristol City Council, our Eagle House programme in Knowle focuses on helping young people earn the FA Playmaker certification in football coaching. Sessions are held weekly during term time at Eagle House Youth Centre (BS4 1EG) and include both learning and practice. Key achievements include engaging 10 young people in the course and securing funding for another year, with plans to expand to Hartcliffe next year.

In our participation programmes, through Premier League Primary Stars and Active Robins, we have engaged with 36 schools, supporting teachers and delivering interventions for young people. In addition, we have held 10 Anti-Discrimination workshops and 34 Education Activations, including six competitions. Key findings from participant feedback indicated high enjoyment, engagement, skill development, and improvements in well-being.

The PAC (Peer Action Collective) project has had a successful first year with six peer researchers contributing to a research project. They have conducted 37 interviews and two stakeholder events, building connections with local organisations, including the council and police. They are currently using the information they have learned to develop impactful social action plans.

This year, our Women and Girls Project upskilled staff members, expanded the Youth Council from 7 to 12 members, and established a second council with the next generation of young people. A total of 500 women and girls have engaged in our programme this year, with a particular highlight being the session based in St. Paul's with 20 participants from the Somali Community overcoming cultural barriers to play football for the first time. Overall, the program has significantly contributed to the participants' development and the community, focusing on engagement, education, and social action.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2024

Education and employability

This year, we have continued to see strong outcomes across education and employment provisions. 100% of students across our provision passed their courses, with positive feedback reported from students and their parents. Real-life experiences and opportunities continue to sit at the heart of our education provision, with BTEC students engaging in thousands of hours of paid work and volunteering for the organisation's projects. 48% of BTEC learners progressing onto university, considerably higher than South Bristol's average of around 22%. The remaining learners are supported in appropriate employment or apprenticeship opportunities.

Our degree programme continues to provide opportunities for the students within the Bristol Sport Group, including freelance work opportunities to develop their skills and experiences. Both our Foundation Degree in Community Coaching and Development and our Sports Business and Entrepreneurship degree provisions saw an average of 90% of graduates getting a 'good' degree classification of a first or 2.1.

The Education and Employability Department has also developed a NEET Programme for learners not in education or employment. This bespoke programme targets young adults who have been out of education for some time. In its first year, it has had a high success rate at individually supporting learners back into education, training, or employment.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising engaged in. To date, the Foundation has not received any complaints with regard to fundraising activities and is mindful not to undertake fundraising activities that: intrude on privacy, are unreasonably persistent, or put any person - especially vulnerable people - under undue pressure to donate. Bristol City Robins Foundation does not employ or engage with any external fundraising agencies and does not undertake any street fundraising or telephone cold-calling.

Going concern basis of accounting

The charity holds unrestricted, general reserves of £837,303, designated reserves that can be drawn down, if necessary, of £63,407, and a cash balance of £825,521. The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Financial review

The results for the year ended 31 May 2024 show net incoming resources of £368,620 (2023: £148,597). Total incoming resources were £2,476,018 (2023: £2,073,751) and resources expended were £2,107,398 (2023: £1,925,154).

The Trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2024/2025, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of Trust employees is considered by Trustees at every meeting and as part of each agenda item.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2024

Reserves

It is the policy of the Foundation to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs between a three and six-month period. This equates to the range of £480,000 to £960,000. The unrestricted reserves sum held (defined as unrestricted net current assets excluding designated funds) is £807,639 (2023: £648,806). The trustees are of the opinion that this represents a satisfactory level for current requirements.

Investments

The Foundation has unrestricted investment powers. The Trustees have adopted a formal investment policy. The trustees have delegated decision-making to the Finance and Governance committee. The Foundation has divided its reserves into those expected to be held for a long-term time horizon and those that may be needed in the short term.

Plans for the future

In the future, we continue to work towards the goals set out in the Foundations 2022-25 Strategy. The four strategic priorities set out are as follows; We aim to increase meaningful contact time with participants; Continue to improve achievement, progression and opportunity for participants; Increase our engagement with participants from targeted groups; and Create inspiring facilities.

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 applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2024

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.

Auditors

Godfrey Wilson Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 21 January 2025 and signed on their behalf by



David Baker - Chairman

Independent auditors' report

To the members of

Bristol City Robins Foundation

Opinion

We have audited the financial statements of Bristol City Robins Foundation (the 'charity') for the year ended 31 May 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol City Robins Foundation

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol City Robins Foundation

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- testing the appropriateness of journal entries;
- assessing judgements and accounting estimates for potential bias;
- reviewing related party transactions; and
- testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

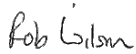
To the members of

Bristol City Robins Foundation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 21 January 2025

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol City Robins Foundation

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

For the year ended 31 May 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations	3	250,000	152,450	402,450	139,285
Charitable activities:					
Education and employability		24,991	1,243,804	1,268,795	1,104,982
Youth engagement		252,591	274,079	526,670	524,401
Health and wellbeing		165,575	83,370	248,945	230,300
Other trading activities			26,800	26,800	74,542
Investments			2,358	2,358	241
Total income		<u>693,157</u>	<u>1,782,861</u>	<u>2,476,018</u>	<u>2,073,751</u>
Expenditure on:					
Raising funds		-	62,806	62,806	65,043
Charitable activities		456,450	1,588,142	2,044,592	1,860,111
Total expenditure	5	<u>456,450</u>	<u>1,650,948</u>	<u>2,107,398</u>	<u>1,925,154</u>
Net income and net movement in funds	6	236,707	131,913	368,620	148,597
Reconciliation of funds:					
Total funds brought forward		169,623	768,797	938,420	789,823
Total funds carried forward		<u>406,330</u>	<u>900,710</u>	<u>1,307,040</u>	<u>938,420</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 15 to the accounts.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	9		29,664	39,325
Current assets				
Stock	10	11,120		5,342
Debtors	11	475,223		207,558
Current asset investments		339,973		-
Cash at bank and in hand		825,521		858,471
		1,651,837		1,071,371
Liabilities				
Creditors: amounts falling due within 1 year	12	(374,461)		(172,276)
Net current assets			1,277,376	899,095
Net assets	14		1,307,040	938,420
Funds	15			
Restricted funds			406,330	169,623
Unrestricted funds				
Designated funds			63,407	80,666
General funds			837,303	688,131
Total charity funds			1,307,040	938,420

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 21 January 2025 and signed on their behalf by



David Baker - Chairman

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2024

	2024 £	2023 £
Cash used in operating activities:		
Net movement in funds	368,620	148,597
Adjustments for:		
Depreciation charges	28,445	30,347
Loss on disposal of fixed assets	-	275
Investment income	(2,358)	(241)
Decrease / (increase) in stock	(5,778)	22,250
Decrease / (increase) in debtors	(267,665)	(41,245)
Increase / (decrease) in creditors	202,185	157
Net cash provided by operating activities	323,449	160,140
Cash flows from investing activities:		
Dividends, interest and rents from investments	2,358	241
Purchase of tangible fixed assets	(18,784)	(17,244)
Net cash used in investing activities	(16,426)	(17,003)
Increase in cash and cash equivalents in the year	307,023	143,137
Cash and cash equivalents at the beginning of the year	858,471	715,334
Cash and cash equivalents at the end of the year	1,165,494	858,471

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

1. Accounting policies

a) General information and basis of preparation

Bristol City Robins Foundation is a charitable company limited by guarantee registered in England and Wales. The registered office address is Ashton Gate Stadium, Ashton Road, Bristol, BS3 2EJ.

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 City Robins Foundation 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. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability 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 of delivery of charitable projects is deferred until criteria for income recognition are met.

d) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the statement of financial activities. Any conduit funds in hand, or owing, at the year end are shown as creditors, or debtors, in the accounts.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

1. Accounting policies (continued)

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

g) 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.

h) 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.

i) 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 based on the proportion of staff costs as follows:

	2024	2023
Raising funds	2.6%	3.1%
Charitable activities	97.4%	96.9%

j) 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:

Inflatable equipment	3 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

1. Accounting policies (continued)

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) Financial instruments

The charity 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.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Operating 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.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

1. Accounting policies (continued)

r) 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 (j) above.

2. Prior period comparatives

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	-	139,285	139,285
Charitable activities:			
Education and employability	17,040	1,087,942	1,104,982
Youth engagement	359,954	164,447	524,401
Health and wellbeing	166,442	63,858	230,300
Other trading activities	-	74,542	74,542
Investments	-	241	241
Total income	543,436	1,530,315	2,073,751
Expenditure on:			
Raising funds	-	65,043	65,043
Charitable activities	400,813	1,459,298	1,860,111
Total expenditure	400,813	1,524,341	1,925,154
Net income	142,623	5,974	148,597
Transfer between funds	7,780	(7,780)	-
Net movement in funds	150,403	(1,806)	148,597

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

3. Donations

	Restricted £	Unrestricted £	2024 Total £
Football League Trust	-	3,750	3,750
Premier League Charitable Fund	-	10,000	10,000
EFL safeguarding	-	38,500	38,500
Bristol City Football Club	250,000	-	250,000
Other grants and donations < £2,000	-	100,200	100,200
Total donations	250,000	152,450	402,450

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
City Foundation	-	57,500	57,500
Football League Trust	-	34,832	34,832
Bristol Sport Ltd gala dinner event	-	14,885	14,885
Premier League Charitable Fund	-	14,500	14,500
EFL safeguarding	-	3,333	3,333
Other grants and donations < £2,000	-	14,235	14,235
Total donations	-	139,285	139,285

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2024 the charity received £196,676 (2023: £311,700) from Avon & Somerset Police (for ADD Mentor), Bristol City Council (for HAF and NEET). In prior year grants were also received from Children in Need.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	32,564	1,232,185	220,373	1,485,122
Kit, equipment, resources and education fees	-	107,395	-	107,395
Hire of facilities	-	212,963	-	212,963
Trophies and prizes	-	13,610	-	13,610
Vehicle hire	-	3,060	-	3,060
Motor, travel and subsistence	-	40,084	-	40,084
Tours	-	49,585	-	49,585
Fundraising, advertising and promotions	20,048	-	-	20,048
Audit	-	-	6,780	6,780
Accounting	-	-	14,904	14,904
Bank charges	-	-	402	402
Communication costs	-	-	10,477	10,477
Computer and software	-	-	9,785	9,785
Depreciation	-	-	28,445	28,445
Insurance	-	-	7,206	7,206
Legal and professional fees	-	-	18,957	18,957
Printing, postage and stationery	-	-	11,860	11,860
Rent	-	-	13,699	13,699
Staff training and development	-	-	26	26
Sundry	-	-	52,990	52,990
Sub-total	52,612	1,658,882	395,904	2,107,398
Allocation of support and governance costs	10,194	385,710	(395,904)	-
Total expenditure	62,806	2,044,592	-	2,107,398

Total governance costs were £6,780 (2023: £6,360).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 7)	33,849	1,057,671	183,497	1,275,017
Kit, equipment, resources and education fees	-	165,845	-	165,845
Hire of facilities	-	182,771	-	182,771
Trophies and prizes	-	2,918	-	2,918
Vehicle hire	-	5,005	-	5,005
Motor, travel and subsistence	-	35,155	-	35,155
Tours	-	51,290	-	51,290
Fundraising, advertising and promotions	19,691	-	-	19,691
Audit	-	-	6,360	6,360
Accounting	-	-	13,995	13,995
Bank charges	-	-	338	338
Communication costs	-	-	10,145	10,145
Computer and software	-	-	29,261	29,261
Depreciation	-	-	30,347	30,347
Entertainment and hospitality	-	-	308	308
Insurance	-	-	5,429	5,429
Legal and professional fees	-	-	10,226	10,226
Printing, postage and stationery	-	-	10,452	10,452
Rent	-	-	12,896	12,896
Staff training and development	-	-	56,763	56,763
Sundry	-	-	942	942
Sub-total	53,540	1,500,655	370,959	1,925,154
Allocation of support and governance costs	<u>11,503</u>	<u>359,456</u>	<u>(370,959)</u>	<u>-</u>
Total expenditure	<u>65,043</u>	<u>1,860,111</u>	<u>-</u>	<u>1,925,154</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

6. Net movement in funds

This is stated after charging:

	2024	2023
	£	£
Depreciation	28,445	30,347
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	5,650	5,300
▪ Other services (excluding VAT)	5,793	4,974
	<u>5,793</u>	<u>4,974</u>

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors have also provided payroll services to the charity during the year.

7. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	1,225,241	1,020,075
Social security costs	99,886	82,693
Pension contributions	47,533	39,575
Casual wages and freelancers	112,462	132,674
	<u>1,485,122</u>	<u>1,275,017</u>

	2024	2023
	No.	No.
Employees earning more than £60,000 during the year:		
Between £60,000 and £70,000	<u>1</u>	<u>-</u>

The key management personnel of the charitable company comprise the senior management team. Total employee benefits, including gross salary, employer pension contributions and employer national insurance contributions, paid to key management personnel were £241,009 (2023: £232,662).

Average staff numbers are as follows:

	2024	2023
	No.	No.
Average head count (permanent staff only)	<u>44</u>	<u>39</u>

8. Taxation

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2023	3,000	42,782	146,743	192,525
Additions in year	-	-	18,784	18,784
At 31 May 2024	<u>3,000</u>	<u>42,782</u>	<u>165,527</u>	<u>211,309</u>
Depreciation				
At 1 June 2023	3,000	35,955	114,245	153,200
Charge for the year	-	3,331	25,114	28,445
At 31 May 2024	<u>3,000</u>	<u>39,286</u>	<u>139,359</u>	<u>181,645</u>
Net book value At 31 May 2024	<u>-</u>	<u>3,496</u>	<u>26,168</u>	<u>29,664</u>
At 31 May 2023	<u>-</u>	<u>6,827</u>	<u>32,498</u>	<u>39,325</u>

10. Stock

	2024 £	2023 £
Kit and equipment	<u>11,120</u>	<u>5,342</u>

11. Debtors

	2024 £	2023 £
Trade debtors	286,173	15,446
Accrued income	154,391	183,284
Prepayments	32,364	8,728
Other debtors	<u>2,295</u>	<u>100</u>
	<u>475,223</u>	<u>207,558</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

12. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	66,844	58,605
Accruals	61,920	52,877
Deferred income	205,197	30,427
Other taxation and social security	28,844	21,872
Pension control account	11,065	8,008
Other creditors	591	487
	<u>374,461</u>	<u>172,276</u>

Deferred income consists of income received in advance of the provision of service delivery. Movements in the year are:

Balance brought forward	30,427	44,715
Amounts released during the period	(30,427)	(1,651,708)
Amounts deferred during the period	<u>205,197</u>	<u>1,637,420</u>
Balance carried forward	<u>205,197</u>	<u>30,427</u>

13. Operating leases

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

	Land and buildings	
	2024 £	2023 £
Amount falling due: Within 1 year	<u>64,917</u>	<u>52,388</u>

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	29,664	29,664
Net current assets	<u>406,330</u>	<u>63,407</u>	<u>807,639</u>	<u>1,277,376</u>
Net assets at 31 May 2024	<u>406,330</u>	<u>63,407</u>	<u>837,303</u>	<u>1,307,040</u>
Prior year comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	39,325	39,325
Net current assets	<u>169,623</u>	<u>80,666</u>	<u>648,806</u>	<u>899,095</u>
Net assets at 31 May 2023	<u>169,623</u>	<u>80,666</u>	<u>688,131</u>	<u>938,420</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

15. Movements in funds

	At 1 June 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2024 £
Restricted funds					
ADD Mentor	90,257	50,000	(71,167)	-	69,090
FUSE	60,918	-	(14,863)	-	46,055
HAF	-	121,685	(121,685)	-	-
Premier League Kicks	12,956	94,500	(94,688)	-	12,768
Premier League Primary Stars	-	35,177	(35,177)	-	-
PAC	-	37,950	(37,950)	-	-
Elevate	-	41,000	(41,000)	-	-
NEET	-	24,991	(6,844)	-	18,147
Girls Football (Wildcats)	-	17,074	(17,074)	-	-
Associated Teams (We Are City)	-	17,500	(9,501)	-	7,999
Facilities Build	-	250,000	-	-	250,000
Other restricted funds	5,492	3,280	(6,501)	-	2,271
Total restricted funds	169,623	693,157	(456,450)	-	406,330
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	80,666	-	(17,259)	-	63,407
<i>Total designated funds</i>	80,666	-	(17,259)	-	63,407
General funds	688,131	1,782,861	(1,633,689)	-	837,303
Total unrestricted funds	768,797	1,782,861	(1,650,948)	-	900,710
Total funds	938,420	2,476,018	(2,107,398)	-	1,307,040

Purposes of restricted funds

ADD Mentor

ADD Mentor is a targeted mentor programme aimed at the hardest to reach young people based in Hartcliffe and Knowle West. The project will see trusting relationships built between known young people in the community, partnered with professional mentors who can relate to the young people and help guide them into positive provision or employment. The focus will be on the number of positive hours these young people can spend with their mentors and away from negative influences in their lives.

FUSE

The FUSE project provides a fun and educational environment where families can interact with each other, form stronger bonds and help improve their own mental and physical health at the same time as diverting them away from substance misuse.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

15. Movements in funds (continued)

Purposes of restricted funds (continued)

HAF	Your Holiday Hub is a Bristol City Council led initiative offering funding to help organisations provide free spaces on school holiday activities and meals to children and young people who receive benefits related free school meals.
Premier League Kicks	Premier League kicks uses the power of football to help hard-to-reach young people in some of the most disadvantaged areas of the community to turn their lives around.
Premier League Primary Stars	Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. It inspires girls and boys aged 5-11 in the classroom, the playground and on the sports field.
PAC	A research based project who engage with young people from targeted areas, in researching crucial areas in Bristol, and developing social action projects from their findings.
Elevate	Funded by NCS, Elevate is a programme supporting young people in secondary school with personal development, mental health and progressions opportunities.
NEET	An education based provision supporting teenagers with progression opportunities who are not already in education, employment or training.
Girls Football (Wildcats)	Sessions designed for girls who want to play football and engage in more physical activity.
Associated Teams (We Are City)	Supporting teams/groups of people from diverse community groups through connecting them to the club with opportunities, kit, and governance.
Facilities Build	Funds to develop a facilities project to provide a new home for the Foundation.
Other restricted funds	Other restricted funds includes all restricted funds with income and expenditure of below £10,000 in the year. These include Project Inclusion, Talent Inclusion, iMentor and Walking Football which all funded charitable activities in the year.

Purposes of designated funds

Facilities building project	Funds are designated to develop a facilities project to provide a new home for the Foundation. Funding will be used to undertake feasibility and planning work.
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Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

15. Movements in funds (continued)

Prior year comparative	At 1 June 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2023 £
Restricted funds					
ADD Mentor	8,124	135,000	(52,867)	-	90,257
Children in Need	-	10,500	(10,500)	-	-
Disability (Project inc)	-	9,379	(9,379)	-	-
FUSE	-	70,000	(9,082)	-	60,918
HAF	-	166,442	(174,222)	7,780	-
Kickstart	-	12,148	(12,148)	-	-
Premier League Kicks	9,221	65,000	(61,265)	-	12,956
Premier League Primary Stars	-	35,000	(35,000)	-	-
Street Games	-	20,000	(20,000)	-	-
Other restricted funds	1,875	19,967	(16,350)	-	5,492
Total restricted funds	19,220	543,436	(400,813)	7,780	169,623
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	88,000	-	(7,334)	-	80,666
<i>Total designated funds</i>	88,000	-	(7,334)	-	80,666
General funds	682,603	1,530,315	(1,517,007)	(7,780)	688,131
Total unrestricted funds	770,603	1,530,315	(1,524,341)	(7,780)	768,797
Total funds	789,823	2,073,751	(1,925,154)	-	938,420

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2024

16. Related party transactions

Trustees of the charity held other directorships as follows:

Ashton Gate Limited	Jon Lansdown (and a close family member)
Bristol City Football Club Limited	Jon Lansdown (and a close family member), Phil Alexander
Bristol Sport Limited	Jon Lansdown (and a close family member)
Bristol Sport Foundation	Jon Lansdown

Transactions between related parties during the year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2024 £
Ashton Gate Limited	-	231,888	(20,332)
Bristol City Football Club Limited	-	5,791	-
Bristol Sport Limited	571	11,906	(89)
Bristol Sport Foundation	7,200	100	-
	<u>7,771</u>	<u>249,685</u>	<u>(20,421)</u>

Transactions between related parties during the prior year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2023 £
Ashton Gate Limited	-	220,063	(26,292)
Bristol City Football Club Limited	10,663	5,427	-
Bristol Sport Limited	18,645	13,644	(1,910)
Bristol Sport Foundation	600	-	600
	<u>29,908</u>	<u>239,134</u>	<u>(27,602)</u>

Bristol City Robins Foundation

England & Wales - Charity number 1093059

Accounts

Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2023

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2023

Company number 04357727

Charity number 1093059

Registered office and operational address Ashton Gate Stadium
Ashton Road
Bristol
BS3 2EJ

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:

Philip Alexander	Appointed 11 July 2023 Resigned 3 October 2023
David Baker (Chair)	
Kelvin Blake	Appointed 4 October 2022
Mark Cooke	
Richard Gould	Resigned 17 January 2023
John Greenwood	Resigned 17 January 2023
Lisa Knights-Hume	
Cherry Kraus	
Jon Lansdown	
Michael Lea	Resigned 17 January 2023
Sara Sainsbury	
Richard Thomas	Appointed 4 October 2022

Senior management team Dan White - Chief Executive Officer
Chris Stenner - Chief Community Officer
James Edwards - Chief Development Officer
Polly Wardle - Head of Education

Bankers	Barclays Bank Plc	Triodos Bank
	15 Queen Square	Deanery Rd
	Bristol	Bristol
	BS1 4NP	BS1 5AS

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

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

The trustees present their report and the audited financial statements for the year ended 31 May 2023.

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

Structure, governance and management

Governing document

Bristol City Robins Foundation is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 12 July 2022. It is registered as a charity with the Charity Commission (Registered number: 1093059). Date of incorporation 22 July 2002.

Appointment of trustees

As set out in the Articles of Association, trustees are invited to join the board. Bristol City Football Club Limited ('the Club') have the option to appoint two trustees. At the Annual General Meeting, one-third of the trustees shall retire by rotation.

On appointment, trustees complete a register of interests and undertake an induction programme that includes familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The board of trustees, which shall include no less than three members, administers the charity. The trustee board comprises of eight trustees, seven independent trustees and one trustee who represents Bristol City FC. The board meets quarterly, with three subcommittees on Programmes; Governance, Nominations & HR; and Finance, Audit & Risk meeting on a regular basis. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

The trustees consider that Bristol City FC Ltd is a related party of the charity by virtue of significant influence.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity 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 these risks.

Objectives and activities

The Robins Foundation is the official charity of Bristol City Football Club; we use football to support our local community and improve the lives of people across the city by delivering programmes and services that support people who feel that they have been written off by society. Our high-quality, targeted work focuses on three key areas:

- Health and wellbeing;
- Education and employability; and
- Youth engagement.

We work across Bristol with a primary focus on young people and families, areas of deprivation and south Bristol.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

Our Mission – To bring the club and community together.

Our Vision – Grow together. Improve lives. Inspire our community.

The Foundation's strategic objectives 2022-25 are:

- We aim to increase meaningful contact time with participants;
- Continue to improve achievement, progression and opportunity for participants;
- Increase our engagement with participants from targeted groups and;
- Create inspiring facilities.

The board of trustees has referred to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Robins Foundation. It is satisfied they meet the public benefit requirements. Further information within this report's achievements and performance section provides details of the work done to meet these aims and objectives.

We tailor all our delivery to meet the specific needs of people across Bristol. As an organisation, we have deep roots embedded within the local community and deliver a range of projects in many of the city's most deprived areas. In addition, we strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture to social isolation and exclusion.

We also recognise the importance of education and operate an education department, which provides post-16 and degree-level students opportunities to study in a different context. By harnessing the inspirational power of football and Bristol City Football Club, we can engage with and educate students who would likely otherwise fall through the cracks of mainstream education. Unlike the more standard education providers, our education department aims to develop students personally, socially and academically and welcomes students of all academic abilities.

Achievements and performance

Youth Engagement

Premier League Kicks

Our PL Kicks programme continues to provide opportunities for young people in areas of deprivation in Bristol, through open-access football sessions. In addition, we have provided youth voice workshops for participants, including members of our Ignite Youth Council, leading to social action projects under the "Protect Our Planet" campaign, including a sponsored litter pick and football book recycling initiative.

There have been several highlights this year, including, the launch of a new session in Central Bristol, which regularly engages over 30 young people from the local area. We also had the opportunity to invite 22 young people from across all our PL Kicks sessions to experience the full matchday experience by playing in an 11 v 11 game on the pitch at Ashton Gate Stadium.

This year saw our Robins Young Leaders programme embed volunteering in the programme to further upskill our participant volunteers. Three of these young leaders have become qualified coaches and are now supporting other delivery with the Foundation as paid coaches.

Pathways from the PL Kicks programme have seen a significant number of young people progress into the Foundations Post-16 Education programme. A large proportion of these young people have been disengaged with education at school, so for them to continue their education journey with the Foundation is a credit to the dedicated staff.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

Women's and Girls

Over the last year, we have added five sessions across three different age groups, whilst current sessions have continued to see growth in the number of girls participating. Coupled with this growth comes the development of the workforce. Our Women and Girls programme has focused on developing the next generation of women football coaches, with the programme now only being delivered by women.

Building on the success of the England Women's National team, we held a Girls World Cup event where participants engaged in football activities, watched World Cup games and got to meet the stars of the Bristol City Women's first team.

Disability Football

Across our range of disability football programmes, we engaged with 85 participants weekly and continued to develop a strong network of volunteers to help support the provision. Further links have been created with local disability schools, enhancing opportunities for young people. We have continued to develop the pathway for participants, to progress on to playing for our associate teams.

Education and Employability

Post-16 Education Programme

This year 100% of students passed their courses, with 72% of students exceeding their target grades. 99% of students graduated with a merit profile and 65% with a distinction profile. In addition, 51% of students progressed onto university, which compares favourably to the average for South Bristol at 22%. The remaining students moved into employment or apprenticeships. Students have engaged in over 2,000 hours of volunteering on our community projects, celebrated at a fantastic end-of-year awards evening. Finally, we took over 60 students to Portugal on our international trip again, experiencing a different culture, building friendships and competing competitively against other international teams.

Foundation Degree

The FdSc Community Football Coaching and Development saw 100% of third-year students on the top-up degree course achieve a minimum grade of 2:2, with two students achieving first-class honours alongside prestigious awards from USW. 87.5% of our second-year students achieved a minimum grade of 2:2, and similarly to last year's third years, two of these students achieved a grade equivalent to that of first-class honours.

2022-23 also saw plenty of opportunities for our foundation degree students to participate in further learning opportunities, these included trips to St George's Park, the home of the England national teams, and also a trip to our very own Robins High-Performance Centre. Our Coach Education sessions continue to provide students with the opportunities to coach their peers and hear from guest speakers. Our Coach Education sessions also prove vital in preparing students for their practical assessments over at USW and this is highlighted in high grades across all students from these assessments.

Four students progressed into paid roles within the Foundation and one student gained full-time employment with the Foundation. Recruitment for the course saw an increase in numbers for 2023-24, with a record intake of first-year students putting us firmly amongst the biggest programmes across the country based on first-year students. We also had a record number of students progressing or joining our BSc Community Football and Administration Top-Up course. This also meant the total number of students rose to the highest the programme has ever seen across the 3-year groups.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

Sports Business Entrepreneurship Degree

The SBE degree programme saw improvement from the previous academic year, with a 98% first-sit pass rate across the course, higher than ever before. Students are encouraged to set up their own or get involved in current activities that are running on BCFC match days or sporting events, utilising the opportunities within their environments to evidence learning within their assignments. Professional experience / real-life experience continues to be offered to students to support and scaffold their learning. Year One students undertook a 5-week project with Bristol Flyers, year two students worked with Bristol Bears Foundation, and year three students worked for Bristol City FC on a marketing challenge. More real-life examples include problems / challenges that students were proposed by UWE's American Football team, in relation to their marketing practices, and proposed activations to raise money and awareness for charities, including the Teddy Trust, The Grand Appeal and Bristol Bears Community Foundation.

The programme continued links with NatWest and Gympanzees raising over £3,000 for this charity in 2 days. Engagement in these activities built confidence for the students but also made them feel part of the wider organisation in which they are based. Finally, students undertook a learning journey to Finland, joining international partners and learning from their processes and projects, providing rich learning experiences.

Premier League Primary Stars

Over the last academic year, we have supported a total of 30 teachers during PE lessons. This has been done across nine different partner schools and a variety of year groups from year one to year six. We have also run 28 separate targeted interventions, which lasted a minimum of 6 weeks during curriculum time. These have consisted of 16 PSHE, seven English and five maths interventions. Two of the English interventions were Premier League Reading Stars and one of the Maths interventions used the new Career Mode maths resources created by the PLCF. There have also been ten girls-only extra-curricular activities provided across our schools on top of the three mixed sessions that have been run as well. We have delivered four SEND-targeted interventions and four social action projects. Three of the social action projects were part of our own Game Changers initiative, whilst one of them was the Protect The Planet project.

We have delivered eight Anti-Discrimination workshops which have been around LGBTQ+, Race and Gender Inequality. These were mainly delivered at Ashton Gate stadium as part of enrichment visits which are offered to every school we work with.

We delivered a Black History Month event at one of our partner schools in October. This involved putting on sporting activities and a Q&A with two black players from the Bristol City men's first team, Zak Vyner and Jay Da Silva. They discussed their successes and celebrated their achievements with the children at the school.

We also engaged with our women's first-team players, Abi Harrison and Shania Hayles, as part of the promotion of our Girls Takeover campaign. We invited them to come and visit two of our partner schools at whole school assemblies. We asked the players questions which focused on their childhood, careers, advice for young girls and any challenges they had faced.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

Health and Wellbeing

Walking Football

Our Walking Football programme is having success in getting those aged 55+ physically active and reducing social isolation with record numbers attending our sessions in South Bristol.

Robins Talk

Robins Talk continues to grow with new participants referred in via the NHS and also self-referring. Partnering with Go Again charity has supported participants in talking about how they are feeling. Seeing first-hand the impact of the project, two participants decided to fundraise to support the Robins Talk programme, taking on the three peaks challenge and raising £2,000.

FIT Robins

FIT Robins saw 162 complete the 12-week healthy living programme. The average weight loss for participants was over 5kg, and the average waist reduction was nearly 6cm. The programme continues to deliver outstanding results, with participants reducing their risk of developing long-term health conditions.

Holiday Camps (including HAF)

Our camps run to ensure those who need support most have access to it. This takes the form of safe places for young people to attend, where they can engage in fun, football based activities, alongside other non-sporting activities. Here, staff build up positive relationships with the young people, many of whom will engage with us on other programmes. We also provide free food for those attending at lunchtime, while also providing the household additional food to take away and supplement their usual food shopping. These are aimed at those with free school meals for HAF-funded camps (Easter, Summer, and Winter), and for the wider community in need for half term school holidays. Highlights include:

- 52 days of camps in four areas of deprivation - Hartcliffe, Withywood, Knowle and Lawrence Hill;
- 35 volunteers engaged with who are from existing programmes;
- 900+ individual participants engaged in the programme;
- 8,277 meals provided; and
- 4.5 tonnes of additional food was provided to families, which otherwise would have gone to landfill.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising engaged in. To date, the Foundation has not received any complaints with regard to fundraising activities and is mindful not to undertake fundraising activities that: intrude on privacy, are unreasonably persistent, or put any person - especially vulnerable people - under undue pressure to donate. Bristol City Robins Foundation does not employ or engage with any external fundraising agencies and does not undertake any street fundraising or telephone cold-calling.

Financial review

The results for the year ended 31 May 2023 show net incoming resources of £148,597 (2022: £130,058). Total income was £2,073,751 (2022: £1,696,752) and expenditure was £1,925,154 (2022: £1,566,694).

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

The trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2023/2024, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of Trust employees is considered by trustees at every meeting and as part of each agenda item.

Reserves

It is the policy of the Foundation to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs between a three and six-month period. This equates to the range of £480,000 to £960,000. The unrestricted reserves sum held (defined as unrestricted net current assets excluding designated funds) is £648,806 (2022: £629,900). The trustees are of the opinion that this represents a satisfactory level for current requirements.

Investments

The Foundation has unrestricted investment powers. The trustees have adopted a formal investment policy. The trustees have delegated decision-making to the Finance and Governance committee. The Foundation has divided its reserves into those expected to be held for a long-term time horizon and those that may be needed in the short term.

Plans for the future

In the future, we continue to work towards the goals set out in the Foundations 2022-25 Strategy. The four strategic priorities set out are as follows: we aim to increase meaningful contact time with participants; continue to improve achievement, progression and opportunity for participants; increase our engagement with participants from targeted groups; and create inspiring facilities.

Statement of responsibilities of the trustees

Trustees are required to prepare financial statements for each financial year. This provides a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. 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 applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2023

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.

Auditors

Godfrey Wilson Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 16 January 2024 and signed on their behalf by



David Baker - Chairman

Independent auditors' report

To the members of

Bristol City Robins Foundation

Opinion

We have audited the financial statements of Bristol City Robins Foundation (the 'charity') for the year ended 31 May 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol City Robins Foundation

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol City Robins Foundation

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- testing the appropriateness of journal entries;
- assessing judgements and accounting estimates for potential bias;
- reviewing related party transactions; and
- testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

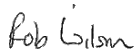
To the members of

Bristol City Robins Foundation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 16 January 2024

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol City Robins Foundation

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

For the year ended 31 May 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	-	139,285	139,285	97,155
Charitable activities:					
Education and employability		17,040	1,087,942	1,104,982	900,803
Youth engagement		359,954	164,447	524,401	357,832
Health and wellbeing		166,442	63,858	230,300	271,812
Other trading activities		-	74,542	74,542	69,071
Investments		-	241	241	79
Total income		<u>543,436</u>	<u>1,530,315</u>	<u>2,073,751</u>	<u>1,696,752</u>
Expenditure on:					
Raising funds		-	65,043	65,043	65,897
Charitable activities		<u>400,813</u>	<u>1,459,298</u>	<u>1,860,111</u>	<u>1,500,797</u>
Total expenditure	5	<u>400,813</u>	<u>1,524,341</u>	<u>1,925,154</u>	<u>1,566,694</u>
Net income		142,623	5,974	148,597	130,058
Transfers between funds		<u>7,780</u>	<u>(7,780)</u>	<u>-</u>	<u>-</u>
Net movement in funds	6	150,403	(1,806)	148,597	130,058
Reconciliation of funds:					
Total funds brought forward		<u>19,220</u>	<u>770,603</u>	<u>789,823</u>	<u>659,765</u>
Total funds carried forward		<u><u>169,623</u></u>	<u><u>768,797</u></u>	<u><u>938,420</u></u>	<u><u>789,823</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	9		39,325	52,703
Current assets				
Stock	10	5,342		27,592
Debtors	11	207,558		166,313
Cash at bank and in hand		858,471		715,334
			1,071,371	909,239
Liabilities				
Creditors: amounts falling due within 1 year	12	(172,276)		(172,119)
Net current assets			899,095	737,120
Net assets	14		938,420	789,823
Funds	15			
Restricted funds			169,623	19,220
Unrestricted funds				
Designated funds			80,666	88,000
General funds			688,131	682,603
Total charity funds			938,420	789,823

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 16 January 2024 and signed on their behalf by



David Baker - Chairman

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	148,597	130,058
Adjustments for:		
Depreciation charges	30,347	32,470
Loss on disposal of fixed assets	275	107
Investment income	(241)	(79)
Decrease / (increase) in stock	22,250	(25,558)
Decrease / (increase) in debtors	(41,245)	(38,623)
Increase / (decrease) in creditors	157	71,093
	<u>160,140</u>	<u>169,468</u>
Net cash provided by operating activities		
	<u>160,140</u>	<u>169,468</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	241	79
Purchase of tangible fixed assets	(17,244)	(52,304)
	<u>(17,003)</u>	<u>(52,225)</u>
Net cash used in investing activities		
	<u>(17,003)</u>	<u>(52,225)</u>
Increase in cash and cash equivalents in the year	143,137	117,243
Cash and cash equivalents at the beginning of the year	<u>715,334</u>	<u>598,091</u>
Cash and cash equivalents at the end of the year	<u>858,471</u>	<u>715,334</u>

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

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 City Robins Foundation 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. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability 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 of delivery of charitable projects is deferred until criteria for income recognition are met.

d) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the statement of financial activities. Any conduit funds in hand, or owing, at the year end are shown as creditors, or debtors, in the accounts.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

1. Accounting policies (continued)

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

g) 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.

h) 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.

i) 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 based on the proportion of staff costs as follows:

	2023	2022
Raising funds	3.1%	4.1%
Charitable activities	96.9%	95.9%

j) 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:

Inflatable equipment	3 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

1. Accounting policies (continued)

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) Financial instruments

The charity 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.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Operating 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.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

1. Accounting policies (continued)

r) 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 (j) above.

2. Prior period comparatives

	Restricted £	Unrestricted £	Restated 2022 Total £
Income from:			
Donations	500	96,655	97,155
Charitable activities:			
Education and employability	44,299	856,504	900,803
Youth engagement	163,483	194,349	357,832
Health and wellbeing	178,440	93,372	271,812
Other trading activities	-	69,071	69,071
Investments	-	79	79
Total income	386,722	1,310,030	1,696,752
Expenditure on:			
Raising funds	-	65,897	65,897
Charitable activities	377,958	1,122,839	1,500,797
Total expenditure	377,958	1,188,736	1,566,694
Net income and movement in funds	8,764	121,294	130,058

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

3. Donations

	Restricted £	Unrestricted £	2023 Total £
City Foundation	-	57,500	57,500
Football League Trust	-	34,832	34,832
Bristol Sport Ltd gala dinner event	-	14,885	14,885
Premier League Charitable Fund	-	14,500	14,500
EFL safeguarding	-	3,333	3,333
Other grants and donations < £2,000	-	14,235	14,235
Total donations	-	139,285	139,285
Prior period comparative:			
	Restricted £	Unrestricted £	2022 Total £
City Foundation	-	38,253	38,253
Football League Trust	-	31,500	31,500
Bristol Sport Ltd gala dinner event	-	14,449	14,449
Westerleigh Group	-	5,000	5,000
Other grants and donations < £2,000*	500	7,453	7,953
Total donations	500	96,655	97,155

*Included in other grants and donations in the prior year were gifts in kind of £1,008 which represent donated foods for summer camps.

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2023 the charity received £311,700 (2022: £224,087) from Avon & Somerset Police (for ADD Mentor), Bristol City Council (for HAF), Children in Need, and, in the prior year, from the Coronavirus Job Retention Scheme. There are no unfulfilled conditions or contingencies attaching to these grants in 2022/23.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 7)	33,849	1,057,671	183,497	1,275,017
Kit, equipment, resources and education fees	-	165,845	-	165,845
Hire of facilities	-	182,771	-	182,771
Trophies and prizes	-	2,918	-	2,918
Vehicle hire	-	5,005	-	5,005
Motor, travel and subsistence	-	35,155	-	35,155
Tours	-	51,290	-	51,290
Fundraising, advertising and promotions	19,691	-	-	19,691
Audit	-	-	6,360	6,360
Accounting	-	-	13,995	13,995
Bank charges	-	-	338	338
Communication costs	-	-	10,145	10,145
Computer and software	-	-	29,261	29,261
Depreciation	-	-	30,347	30,347
Entertainment and hospitality	-	-	308	308
Insurance	-	-	5,429	5,429
Legal and professional fees	-	-	10,226	10,226
Printing, postage and stationery	-	-	10,452	10,452
Rent	-	-	12,896	12,896
Staff training and development	-	-	56,763	56,763
Sundry	-	-	942	942
Sub-total	53,540	1,500,655	370,959	1,925,154
Allocation of support and governance costs	<u>11,503</u>	<u>359,456</u>	<u>(370,959)</u>	<u>-</u>
Total expenditure	<u>65,043</u>	<u>1,860,111</u>	<u>-</u>	<u>1,925,154</u>

Total governance costs were £6,360 (2022: £5,100).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 7)	37,205	875,299	124,411	1,036,915
Kit, equipment, resources and education fees	-	165,058	-	165,058
Hire of facilities	-	134,260	-	134,260
Trophies and prizes	-	17,748	-	17,748
Vehicle hire	-	13,266	-	13,266
Motor, travel and subsistence	-	31,176	-	31,176
Tours	-	880	-	880
Fundraising, advertising and promotions	17,509	-	-	17,509
Audit	-	-	5,100	5,100
Accounting	-	-	17,243	17,243
Bank charges	-	-	495	495
Communication costs	-	-	7,604	7,604
Computer and software	-	-	16,466	16,466
Depreciation	-	-	32,470	32,470
Entertainment and hospitality	-	-	1,821	1,821
Insurance	-	-	4,951	4,951
Legal and professional fees	-	-	7,684	7,684
Printing, postage and stationery	-	-	6,811	6,811
Rent	-	-	7,696	7,696
Staff training and development	-	-	36,933	36,933
Sundry	-	-	4,608	4,608
Sub-total	54,714	1,237,687	274,293	1,566,694
Allocation of support and governance costs	11,183	263,110	(274,293)	-
Total expenditure	65,897	1,500,797	-	1,566,694

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

6. Net movement in funds

This is stated after charging:

	2023	2022
	£	£
Depreciation	30,347	32,470
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,360	5,100
▪ Other services (including VAT)	5,969	7,099
	<u>6,360</u>	<u>5,100</u>
	<u>5,969</u>	<u>7,099</u>

7. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	1,020,075	874,258
Social security costs	82,693	61,355
Pension contributions	39,575	32,135
Casual wages and freelancers	132,674	69,167
	<u>1,275,017</u>	<u>1,036,915</u>

No employees received emoluments of more than £60,000 (2022: none).

The key management personnel of the charitable company comprise the senior management team. Total employee benefits, including gross salary, employer pension contributions and employer national insurance contributions, paid to key management personnel were £232,662 (2022: £196,268).

Average staff numbers are as follows:

	2023	2022
	No.	No.
Average head count (permanent staff only)	<u>39</u>	<u>38</u>

8. Taxation

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2022	3,000	43,982	129,499	176,481
Additions in year	-	-	17,244	17,244
Disposals	-	(1,200)	-	(1,200)
At 31 May 2023	<u>3,000</u>	<u>42,782</u>	<u>146,743</u>	<u>192,525</u>
Depreciation				
At 1 June 2022	3,000	33,158	87,620	123,778
Charge for the year	-	3,722	26,625	30,347
On disposal	-	(925)	-	(925)
At 31 May 2023	<u>3,000</u>	<u>35,955</u>	<u>114,245</u>	<u>153,200</u>
Net book value At 31 May 2023	<u>-</u>	<u>6,827</u>	<u>32,498</u>	<u>39,325</u>
At 31 May 2022	<u>-</u>	<u>10,824</u>	<u>41,879</u>	<u>52,703</u>

10. Stock

	2023 £	2022 £
Kit and equipment	<u>5,342</u>	<u>27,592</u>

11. Debtors

	2023 £	2022 £
Trade debtors	15,446	14,254
Accrued income	183,284	143,547
Prepayments	8,728	7,855
Other debtors	<u>100</u>	<u>657</u>
	<u>207,558</u>	<u>166,313</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

12. Creditors : amounts due within 1 year

	2023	2022
	£	£
Trade creditors	58,605	43,902
Accruals	52,877	55,095
Deferred income	30,427	44,715
Other taxation and social security	21,872	20,400
Pension control account	8,008	7,417
Other creditors	487	590
	<u>172,276</u>	<u>172,119</u>

Deferred income consists of income received in advance of the provision of service delivery. Movements in the year are:

Balance brought forward	44,715	17,360
Amounts released during the period	(1,651,708)	(678,897)
Amounts deferred during the period	<u>1,637,420</u>	<u>706,252</u>
Balance carried forward	<u>30,427</u>	<u>44,715</u>

13. Operating leases

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

	Land and buildings	
	2023	2022
	£	£
Amount falling due:		
Within 1 year	<u>52,388</u>	<u>32,500</u>

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	39,325	39,325
Net current assets	<u>169,623</u>	<u>80,666</u>	<u>648,806</u>	<u>899,095</u>
Net assets at 31 May 2023	<u>169,623</u>	<u>80,666</u>	<u>688,131</u>	<u>938,420</u>
Prior year comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	52,703	52,703
Net current assets	<u>19,220</u>	<u>88,000</u>	<u>629,900</u>	<u>737,120</u>
Net assets at 31 May 2022	<u>19,220</u>	<u>88,000</u>	<u>682,603</u>	<u>789,823</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

15. Movements in funds

	At 1 June 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2023 £
Restricted funds					
ADD Mentor	8,124	135,000	(52,867)	-	90,257
Children in Need	-	10,500	(10,500)	-	-
Disability (Project inc)	-	9,379	(9,379)	-	-
FUSE	-	60,000	(7,753)	-	52,247
HAF	-	166,442	(174,222)	7,780	-
Kickstart	-	12,148	(12,148)	-	-
Premier League Kicks	9,221	65,000	(61,265)	-	12,956
Premier League Primary Stars	-	35,000	(35,000)	-	-
Street Games	-	20,000	(20,000)	-	-
Other restricted funds	1,875	29,967	(17,679)	-	14,163
Total restricted funds	19,220	543,436	(400,813)	7,780	169,623
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	88,000	-	(7,334)	-	80,666
<i>Total designated funds</i>	88,000	-	(7,334)	-	80,666
General funds	682,603	1,530,315	(1,517,007)	(7,780)	688,131
Total unrestricted funds	770,603	1,530,315	(1,524,341)	(7,780)	768,797
Total funds	789,823	2,073,751	(1,925,154)	-	938,420

Purposes of restricted funds

ADD Mentor

ADD Mentor is a targeted mentor programme aimed at the hardest to reach young people based in Hartcliffe and Knowle West. The project will see trusting relationships built between known young people in the community, partnered with professional mentors who can relate to the young people and help guide them into positive provision or employment. The focus will be on the number of positive hours these young people can spend with their mentors and away from negative influences in their lives.

Children in Need

Project focused on helping children and young people with disabilities to take part in regular sporting and physical activity.

Project Inclusion

Pan disability football provision for young people and adults in South Bristol, in partnership with the Somerset FA.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

FUSE	The FUSE project provides a fun and educational environment where families can interact with each other, form stronger bonds and help improve their own mental and physical health at the same time as diverting them away from substance misuse.
HAF	Your Holiday Hub is a Bristol City Council led initiative offering funding to help organisations provide free spaces on school holiday activities and meals to children and young people who receive benefits related free school meals.
Kickstart	The Kickstart Scheme provides funding from Government to create jobs for 16 to 24 year olds on Universal Credit.
Premier League Kicks	Premier League kicks uses the power of football to help hard-to-reach young people in some of the most disadvantaged areas of the community to turn their lives around.
Premier League Primary Stars	Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. It inspires girls and boys aged 5-11 in the classroom, the playground and on the sports field.
Street Games	Street Games harnesses the power of sport to create positive change in the lives of disadvantaged young people right across the UK. Street Games' work helps to make young people and their communities healthier, safer, and more successful. They fund social inclusion sessions in Knowle and Bedminster.
Other restricted funds	Other restricted funds includes all restricted funds with income and expenditure of below £10,000 in the year. These include Girls Football (Wildcats), Talent Inclusion, SportME, iMentor and Family project which all funded charitable activities in the year.

Purposes of designated funds

Facilities building project	Funds are designated to develop a facilities project to provide a new home for the Foundation. Funding will be used to undertake feasibility and planning work.
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Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

15. Movements in funds (continued)

Prior year comparative	At 1 June 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2022 £
Restricted funds					
ADD Mentor	-	35,000	(26,876)	-	8,124
Children in Need	-	10,250	(10,250)	-	-
Disability (Project inc)	-	3,097	(3,097)	-	-
HAF	-	178,440	(178,440)	-	-
HourTime	5,661	-	(5,661)	-	-
Kickstart	-	43,226	(43,226)	-	-
Premier League Kicks	4,795	67,136	(62,710)	-	9,221
Premier League Primary Stars	-	40,000	(40,000)	-	-
Other restricted funds	-	9,573	(7,698)	-	1,875
Total restricted funds	<u>10,456</u>	<u>386,722</u>	<u>(377,958)</u>	<u>-</u>	<u>19,220</u>
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	-	-	-	88,000	88,000
<i>Total designated funds</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,000</u>	<u>88,000</u>
General funds	<u>649,309</u>	<u>1,310,030</u>	<u>(1,188,736)</u>	<u>(88,000)</u>	<u>682,603</u>
Total unrestricted funds	<u>649,309</u>	<u>1,310,030</u>	<u>(1,188,736)</u>	<u>-</u>	<u>770,603</u>
Total funds	<u><u>659,765</u></u>	<u><u>1,696,752</u></u>	<u><u>(1,566,694)</u></u>	<u><u>-</u></u>	<u><u>789,823</u></u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2023

16. Related party transactions

Trustees of the charity held other directorships as follows:

Ashton Gate Limited	Jon Lansdown (and a close family member), Lisa Knights-Hume
Bristol City Football Club Limited	Jon Lansdown (and a close family member), Richard Gould
Bristol Sport Limited	Jon Lansdown (and a close family member)
Bristol Sport Foundation	Jon Lansdown
Bristol City Women Football Club Limited	Lisa Knights - Hume, Richard Gould

Transactions between related parties during the year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2023 £
Ashton Gate Limited	-	220,063	(26,292)
Bristol City Football Club Limited	10,663	5,427	-
Bristol Sport Limited	18,645	13,644	(1,910)
Bristol Sport Foundation	600	-	600
	<u>29,908</u>	<u>239,134</u>	<u>(27,602)</u>

Bristol City Robins Foundation

England & Wales - Charity number 1093059

Accounts

Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2022

Bristol City Robins Foundation

Reference and administrative details

For the year ended 31 May 2022

Company number 04357727

Charity number 1093059

Registered office and operational address Ashton Gate Stadium
Ashton Road
Bristol
BS3 2EJ

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:

David Baker	Chair
Kelvin Blake	Appointed 4 October 2022
Mark Cooke	Appointed 18 January 2022
Richard Gould	Appointed 18 January 2022
John Greenwood	
Douglas Harman	Resigned 31 May 2022
Lisa Knights-Hume	
Cherry Kraus	
Jon Lansdown	
Michael Lea	
Sara Sainsbury	
Richard Thomas	Appointed 4 October 2022

Senior management team Dan White - Chief Executive Officer
Chris Stenner - Chief Community Officer
James Edwards - Chief Development Officer
Polly Wardle - Head of Education

Bankers	Barclays Bank Plc	Triodos Bank
	15 Queen Square	Deanery Rd
	Bristol	Bristol
	BS1 4NP	BS1 5AS

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

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

The trustees present their report and the audited financial statements for the year ended 31 May 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 City Robins Foundation is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 12 July 2022. It is registered as a charity with the Charity Commission (registered number: 1093059). Date of incorporation 22 January 2002.

Appointment of trustees

As set out in the Articles of Association, trustees are invited to join the board. Bristol City Football Club Limited ('the Club') have the option to appoint two trustees. At the Annual General Meeting one third of the trustees shall retire by rotation.

On appointment, trustees complete a register of interests and undertake an induction programme that includes familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The board of trustees, which shall include no less than three members, administers the charity. The trustee board comprises of eleven trustees, nine independent trustees and two trustees who represent Bristol City FC. The board meets quarterly, with three subcommittees on operations, education & HR and finance meeting on a regular basis. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

The trustees consider that Bristol City FC Ltd is a related party of the charity by virtue of significant influence.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity 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 these risks.

Objectives and activities

The Robins Foundation is the official charity of Bristol City Football Club; we use football to support our local community and improve the lives of people across the city by delivering programmes and services that support people who feel that they have been written off by society. Our high-quality, targeted work focuses on three key areas:

- Health and Wellbeing;
- Education and Employability; and
- Youth Engagement.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

We work across Bristol with a primary focus on young people and families, areas of deprivation and south Bristol.

Our Mission – To bring the club and community together.

Our Vision – Grow together. Improve lives. Inspire our community.

The Foundation's strategic objectives for 2022-25 are: We aim to increase meaningful contact time with participants; continue to improve achievement, progression and opportunity for participants; increase our engagement with participants from targeted groups; and create inspiring facilities.

The board of trustees has referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives of the Robins Foundation. It is satisfied they meet the public benefit requirements. Further information within this report's achievements and performance section provides details of the work done to meet these aims and objectives.

We tailor all of our delivery to meet the specific needs of people across Bristol. As an organisation, we have deep roots embedded within the local community and deliver a range of projects in many of the city's most deprived areas. In addition, we strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture to social isolation and exclusion.

We also recognise the importance of education and operate an education department, which provides post-16 and degree level students opportunities to study in a different context. By harnessing the inspirational power of football and Bristol City Football Club, we can engage with and educate students who would likely otherwise fall through the cracks of mainstream education. Unlike the more standard education providers, our education department aims to develop students personally, socially and academically and welcomes students of all academic abilities.

Achievements and performance

Health and wellbeing

FIT Robins

Across the cohorts during the last 12 months, 52 female and 48 male participants completed the 12-week health living programme. The total weight loss by participants was a massive 4,673Kg, with 21 participants choosing to continue their journey with the Foundation on other health programmes.

Slim2Win

Participation numbers in our men's weight loss programme have gradually grown over the last season, with 96 active members now registered. There is an average total weight loss of 150kg per 12 week season.

Walking Football

Attendance at our walking football sessions has bounced back following the COVID-19 pandemic. The sessions have gone from strength to strength with a focus on the social side and the support of the participants. This year we were also able to take two teams to take part in our first festival of football with the Somerset Football Association.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

Famball / Hourtime

The combined programmes have continued to grow over the last year, with strong relationships built with families in the local area through the weekly famball session. Sessions moved to an indoor venue, which attracted more participants with the opportunity to engage in additional sports as a family, including, basketball.

The monthly Hourtime sessions included activities such as climbing, attending Bristol City FC matches, a halloween party and bouncy castle fun. Families attending the programme are also accessing additional programmes run by the Foundation, such as the HAF programme in the school holidays.

Robins Talk

Robins Talk Mental Health Wellbeing Project was launched in January 2022. The project was created by Chris Gannon, a Foundation Degree Student with the Foundation who, alongside his studies, developed the programme to help men struggling with Mental Health issues. The programme is supported by ambassadors Dan Bentley and Chris Martin, who are both Bristol City FC players. Robins Talk engages with 25 participants weekly to support them with an hour of physical activity, which has seen a boost in mood, self-esteem and confidence. A key partnership formed with the charity Go Again which also sees participants get free mental health support and guidance from qualified professionals. A highlight of the year was a 11-a-side friendly football match in August against "Bounce Back with Rovers" Bristol Rovers Community Trust's mental wellbeing project. This was a huge success and the first experience of a match this size for participants.

Holiday Activity Fund

We have continued to deliver our food poverty football camps through school and community partners in areas of deprivation with high levels of free school meal recipients. This was run in partnership with Bristol City Council, camps were based at Filwood Fields (Mendip Broadwalk), Connaught Primary, New Oak Primary, Hareclive Primary, City Academy School, West Town Lane Primary, Merchants Academy and Bridge Learning Campus. We have provided families with additional support by providing food parcels through our partnership with Fareshare. This not only supports families but also helps reduce food waste by using unwanted food from supermarkets and manufacturers.

The young people also had the opportunity to experience other activities as part of the camps with trips to Flip Out, Noah's Ark Farm, Hollywood Bowl, and Cineworld, to name a few. This has enabled us to provide young people the opportunity to do something that they may otherwise not have been able to access.

Separate from the BCC funding, we have been able to run the programme throughout the half-term holiday periods to provide continuity to the support offered to the community. The camps have been a resounding success, with stats below showing the support provided:

Lunches provided to participants – 16,037;
Hours of delivery provided - 1,549;
Extra food provided to families – 25 Tonnes; and
Volunteers engaged in the camps – 51.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

Community Engagement

Premier League Kicks

Our PL Kicks programme has seen great success engaging with young people in both south and central Bristol this season. The 762 young people engaged in the kicks programme have been the most diverse yet with sessions throughout south and central Bristol, including new sessions in Hartcliffe. There has been a reduction in anti-social behaviour and youth violence in the area due to the relationships the staff have built with the young people, channelling their energy into positive activities like volunteering. The PL Kicks Ignite Youth Council and the other volunteers from the Kicks programme completed over 1,000 hours of volunteering over the course of the year. There have also been several aspirational opportunities the participants have had access to, including the Kicks Girls Cup in Nottingham and the Southwest regional Kicks invitational in Swindon where they have been able to play matches against other young people representing Arsenal and Wolves and experience workshops on education and careers.

This year we hosted the City as one tournament event bringing young people (boys and girls) from different parts of Bristol (Hartcliffe, Knowle West, St Pauls/Easton, and Hengrove/Whitchurch) together for workshops around anti-racism, youth violence, and education pathways followed by the opportunity to play against each other with the finale being the collective coming together to play a mixed game at the Robins High-Performance Centre.

Foster Care Football

Foster Care Football secured funding to expand the project this year, opening it up to additional looked-after children. Participant engagement has seen several young people volunteer to support the Foundation's holiday provision and one participant enrolling on a post-16 education course with the Foundation.

Women's and Girls

The growth of our Women and Girls project has been exponential over the last year, with a full pathway now developed to encourage women and girls of all ages and abilities to participate in football (Wildcats / F3 / FA Talent ID/ PL Kicks). New sessions have been launched in central Bristol targeting the Somali community, which have been an instant success and are now oversubscribed.

As a result of our wider reach into under-represented communities, our Girls football Talent ID centre has referred 10 participants to the England talent pathway, three of whom have been invited to participate in an England talent pathway camp.

National Citizens Service

Since the start of June 2021, we have delivered the following programmes as part of the NCS programme:

- Two-week Core Summer Programme (Summer 2021) (Community Social Action);
- Changemaker (Community Social Action);
- Skills Booster (personal development opportunities to young people in schools and colleges);
- Two-week Core Autumn Programme (Community Social Action); and
- Two-week Core residential programme (Summer 2022) (Community Social Action).

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

The Community Social Action in the summer of 2022 saw 11 teams of young people delivering projects and campaigns based on their own passions. The youth-led social action meant the young people reached out to charities and raised funds on their behalf, including:

- Children on the Edge;
- Holly Hedge;
- Stonewall;
- Changes for Bristol;
- Cancer Charity Fair; and
- The Butterfly Project.

As well as raising money, many participants raised awareness on issues close to their hearts in creative campaigns, including:

- Setting up anonymous “worry boxes” to start a conversation around mental health;
- Climbing Brandon Hill in fancy dress, raising awareness for vulnerable young LGBTQ+ people;
- Handing out handmade flowers to brighten the day of members of the public; and
- Providing free sanitary products for those in need.

Disability Football

52 participants accessed our youth Pan Disability sessions, and 66 participants accessed our Adult Pan Disability sessions. We have started new sessions, including an Adult Pan Disability Football and Multi Sports session, Sensory Football session and Youth and Adult Visual Impairment Football sessions. A highlight of the year was our Youth Pan Disability Football Festival, attended by 70 participants, including Bristol City Frame Football Team.

In addition to the festival, we have provided participants with more chances to play competitive football against each other and against local football teams, associate teams and other CCOs. This is from the feedback we have received from participants and the Ability Champions Council, who want more opportunities to play competitive football.

We have created a pathway for participants to join in at other sessions, join up and play for our associate teams, and participants have started volunteering at sessions, coaching and supporting the delivery. The Ability Champions Council has also grown where participants provide their feedback and have their say on how the programme develops.

Education and Employability

Premier League Primary Stars

Over the past season, the Premier League Primary Stars programme supported 35 different teachers across 19 individual schools in their delivery of Physical Education. 36 Education Activations were delivered, supporting children on topics such as PSHE, literacy and numeracy.

The annual poetry competition across year 5 and 6 pupils' theme was Ambition. The winner had their poem painted as a mural on the concourse wall at Ashton Gate Stadium.

Pupils from a local primary school were invited to visit the Robins High Performance Centre and took part in a Q&A focused on Black History Month with Bristol City FC player Zak Vyner and staff member Del Bonus about their experiences as black people growing up and realising their dreams in this country.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

The Primary Stars, Game Changers social action groups, undertook four projects, creating new clubs at their schools, organising a litter pick, and also raising money for Cancer Research by putting on a raffle.

Post-16 Education Programme

Another successful year saw 100% of students pass, with 76% of students exceeding their target grades. In addition, 43% of students progressed onto university, which compares favourably to the average for South Bristol at 22%. The remaining 57% of students moved into employment or apprenticeships. Students have engaged in over 3,000 hours of volunteering on our community projects, celebrated at a fantastic end-of-year awards evening for Post-16 students with over 200 students, parents and guests present.

Foundation Degree

The foundation degree has again seen steady growth in student numbers. Academic success has been high, with 100% of the students passing the course, with 90% of students achieving a 2:1 grade or higher. A number of the students on the programme have progressed onto roles within the Bristol Sport group, whether that be the Bristol City Women's set-up or with the Robins Foundation.

Sports Business Entrepreneurship Degree

Another positive academic year for the SBE program saw our third group successfully graduate from the programme, with four students achieving first-class honours degrees. Further success in two strong ventures in the form of Hedgy Socks and Cacto Drinks, with further collaboration between our Team Entrepreneurs and our Ashton Gate colleagues in developing business projects on-site. One graduate from the program also won a prestigious Santander Dragons Den Competition. Five students participated in the UWE summer scholarship scheme and received funding to develop their project ideas. There was a continued success with charity fundraising, raising over £3,000 for Empire Fighting Chance. Students undertook a learning journey to MTA Academy in Spain, learning from international partners about their processes and projects.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising it is engaged in. To date, the Foundation has not received any complaints with regards to fundraising activities and are mindful not to undertake fundraising activities that: intrude on privacy, are unreasonably persistent, or put any person - especially vulnerable people - under undue pressure to donate. Bristol City Robins Foundation do not employ or engage with any external fundraising agencies and do not undertake any street-fundraising or telephone cold-calling.

Financial review

The results for the year ended 31 May 2022 show net income of £130,058 (2021: £238,814) Total income was £1,696,752 (2021: £1,270,431) and expenditure was £1,566,694 (2021: £1,031,617).

The trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2022/23, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of foundation employees is considered by trustees at every meeting and as part of each agenda item.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

Reserves

It is the policy of the Foundation to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs between a three and six-month period. This equates to the range of £390,000 to £780,000. The unrestricted reserves sum held (defined as unrestricted net current assets excluding designated funds) is £629,900 (2021: £616,333). The trustees are of the opinion that this represents a satisfactory level for current requirements.

Investments

The Foundation has unrestricted investment powers. The trustees have adopted a formal investment policy. The trustees have delegated decision-making to the Finance and Governance committee. The Foundation has divided its reserves into those expected to be held for a long-term time horizon and those that may be needed in the short term. However, due to the COVID -19 pandemic and the global uncertainty, the decision has been taken not to invest money at this time.

Plans for the future

This year the Foundation launched a new 2022-2025 strategy that will provide a focus for the future. The four strategic priorities set out in the 2022-25 strategy are as follows:

- we aim to increase meaningful contact time with participants;
- continue to improve achievement, progression and opportunity for participants;
- increase our engagement with participants from targeted groups; and
- create inspiring facilities.

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 applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2022

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Auditors

Godfrey Wilson Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 31 January 2023 and signed on their behalf by



David Baker - Chairman

Independent auditors' report

To the members of

Bristol City Robins Foundation

Opinion

We have audited the financial statements of Bristol City Robins Foundation (the 'charity') for the year ended 31 May 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol City Robins Foundation

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol City Robins Foundation

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- testing the appropriateness of journal entries;
- assessing judgements and accounting estimates for potential bias;
- reviewing related party transactions; and
- testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

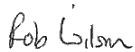
To the members of

Bristol City Robins Foundation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 31 January 2023

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol City Robins Foundation

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

For the year ended 31 May 2022

	Note	Restricted £	Unrestricted £	2022 Total £	Restated 2021 Total £
Income from:					
Donations	3	500	96,655	97,155	166,826
Charitable activities:					
Education and employability		44,299	856,504	900,803	711,288
Youth engagement		163,483	194,349	357,832	306,770
Health and wellbeing		178,440	93,372	271,812	23,042
Other trading activities		-	69,071	69,071	62,454
Investments		-	79	79	51
Total income		<u>386,722</u>	<u>1,310,030</u>	<u>1,696,752</u>	<u>1,270,431</u>
Expenditure on:					
Raising funds		-	65,897	65,897	42,963
Charitable activities		<u>377,958</u>	<u>1,122,839</u>	<u>1,500,797</u>	<u>988,654</u>
Total expenditure	5	<u>377,958</u>	<u>1,188,736</u>	<u>1,566,694</u>	<u>1,031,617</u>
Net income		8,764	121,294	130,058	238,814
Transfers between funds		-	-	-	-
Net movement in funds	6	8,764	121,294	130,058	238,814
Reconciliation of funds:					
Total funds brought forward		<u>10,456</u>	<u>649,309</u>	<u>659,765</u>	<u>420,951</u>
Total funds carried forward		<u><u>19,220</u></u>	<u><u>770,603</u></u>	<u><u>789,823</u></u>	<u><u>659,765</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Prior period income has been reclassified to reflect the updated charitable activities of the organisation and to be comparable with the current year. The restatements are purely reclassifications of income and do not affect net income.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	9		52,703	32,976
Current assets				
Stock	10	27,592		2,034
Debtors	11	166,313		127,690
Cash at bank and in hand		715,334		598,091
			909,239	727,815
Liabilities				
Creditors: amounts falling due within 1 year	12	(172,119)		(101,026)
Net current assets			737,120	626,789
Net assets	14		789,823	659,765
Funds	15			
Restricted funds			19,220	10,456
Unrestricted funds				
Designated funds			88,000	-
General funds			682,603	649,309
Total charity funds			789,823	659,765

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 31 January 2023 and signed on their behalf by



David Baker - Chairman

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2022

	2022 £	2021 £
Cash used in operating activities:		
Net movement in funds	130,058	238,814
Adjustments for:		
Depreciation charges	32,470	21,986
Loss on disposal of fixed assets	107	58
Investment income	(79)	(51)
Decrease / (increase) in stock	(25,558)	(2,034)
Decrease / (increase) in debtors	(38,623)	66,008
Increase / (decrease) in creditors	71,093	(10,173)
Net cash provided by operating activities	169,468	314,608
Cash flows from investing activities:		
Dividends, interest and rents from investments	79	51
Purchase of tangible fixed assets	(52,304)	(18,268)
Net cash used in investing activities	(52,225)	(18,217)
Increase in cash and cash equivalents in the year	117,243	296,391
Cash and cash equivalents at the beginning of the year	598,091	301,700
Cash and cash equivalents at the end of the year	715,334	598,091

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 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 City Robins Foundation 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. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability 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 of delivery of charitable projects is deferred until criteria for income recognition are met.

d) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the statement of financial activities. Any conduit funds in hand, or owing, at the year end are shown as creditors, or debtors, in the accounts.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies (continued)

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

g) 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.

h) 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.

i) 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 based on the proportion of staff costs as follows:

	2022	2021
Raising funds	4.1%	4.5%
Charitable activities	95.9%	95.5%

j) 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:

Inflatable equipment	3 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies (continued)

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) Financial instruments

The charity 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.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Operating 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.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

1. Accounting policies (continued)

r) 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 (j) above.

2. Prior period comparatives

	Restricted £	Unrestricted £	Restated 2021 Total £
Income from:			
Donations	-	166,826	166,826
Charitable activities:			
Education and employability	3,046	708,242	711,288
Youth engagement	90,212	216,558	306,770
Health and wellbeing	6,371	16,671	23,042
Other trading activities	-	62,454	62,454
Investments	-	51	51
Total income	99,629	1,170,802	1,270,431
Expenditure on:			
Raising funds	-	42,963	42,963
Charitable activities	106,228	882,426	988,654
Total expenditure	106,228	925,389	1,031,617
Net income and movement in funds	(6,599)	245,413	238,814

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

3. Donations

	Restricted £	Unrestricted £	2022 Total £
Football League Trust	-	31,500	31,500
City Foundation	-	38,253	38,253
Business Development grant	-	1,333	1,333
Bristol Sport Ltd gala dinner event	-	14,449	14,449
Changing Lives Through Sport	-	1,513	1,513
Westerleigh Group	-	5,000	5,000
Other grants and donations < £1,000*	500	4,607	5,107
Total donations	500	96,655	97,155

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Football League Trust	-	38,500	38,500
City Foundation	-	41,725	41,725
Coronavirus Job Retention Scheme	-	76,534	76,534
Football Association Shield	-	2,000	2,000
Westerleigh Group	-	3,002	3,002
Other grants and donations < £1,000	-	5,065	5,065
Total donations	-	166,826	166,826

*Included in other grants and donations < £1,000 are gifts in kind of £1,008 which represent donated foods for summer camps.

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2022, government grant funding came from the Coronavirus Job Retention Scheme and Children in Need. In the prior year government grant funding was received from the Coronavirus Job Retention Scheme. The total value of these grants was £10,648 (2021: £76,534). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 7)	37,205	875,299	124,411	1,036,915
Kit, equipment, resources and education fees	-	165,058	-	165,058
Hire of facilities	-	134,260	-	134,260
Trophies and prizes	-	17,748	-	17,748
Vehicle hire	-	13,266	-	13,266
Motor, travel and subsistence	-	31,176	-	31,176
Tours	-	880	-	880
Fundraising, advertising and promotions	17,509	-	-	17,509
Audit	-	-	5,100	5,100
Accounting	-	-	17,243	17,243
Bank charges	-	-	495	495
Communication costs	-	-	7,604	7,604
Computer and software	-	-	16,466	16,466
Depreciation	-	-	32,470	32,470
Entertainment and hospitality	-	-	1,821	1,821
Insurance	-	-	4,951	4,951
Legal and professional fees	-	-	7,684	7,684
Printing, postage and stationery	-	-	6,811	6,811
Rent	-	-	7,696	7,696
Staff training and development	-	-	36,933	36,933
Sundry	-	-	4,608	4,608
Sub-total	54,714	1,237,687	274,293	1,566,694
Allocation of support and governance costs	<u>11,183</u>	<u>263,110</u>	<u>(274,293)</u>	<u>-</u>
Total expenditure	<u>65,897</u>	<u>1,500,797</u>	<u>-</u>	<u>1,566,694</u>

Total governance costs were £5,100 (2021: £4,860).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 7)	26,620	563,993	138,394	729,007
Kit, equipment, resources and education fees	-	97,437	-	97,437
Hire of facilities	-	60,293	-	60,293
Trophies and prizes	-	3,052	-	3,052
Vehicle hire	-	5,723	-	5,723
Motor, travel and subsistence	-	16,863	-	16,863
Fundraising, advertising and promotions	4,955	-	-	4,955
Audit	-	-	4,860	4,860
Accounting	-	-	16,459	16,459
Bank charges	-	-	208	208
Communication costs	-	-	7,036	7,036
Computer and software	-	-	13,657	13,657
Depreciation	-	-	21,986	21,986
Insurance	-	-	2,491	2,491
Legal and professional fees	-	-	5,983	5,983
Printing, postage and stationery	-	-	3,633	3,633
Rent	-	-	8,400	8,400
Repairs and maintenance	-	-	804	804
Staff training and development	-	-	24,116	24,116
Sundry	-	-	4,654	4,654
Sub-total	31,575	747,361	252,681	1,031,617
Allocation of support and governance costs	<u>11,388</u>	<u>241,293</u>	<u>(252,681)</u>	<u>-</u>
Total expenditure	<u>42,963</u>	<u>988,654</u>	<u>-</u>	<u>1,031,617</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

6. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Depreciation	32,470	21,986
Trustees' indemnity insurance	773	773
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	5,100	4,860
▪ Other services (including VAT)	7,099	3,857
	<u>7,099</u>	<u>3,857</u>

7. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	874,258	662,523
Social security costs	61,355	43,179
Pension contributions	32,135	23,305
Casual wages and freelancers	69,167	-
	<u>1,036,915</u>	<u>729,007</u>

No employees received emoluments of more than £60,000 (2021: none).

The key management personnel of the charitable company comprise the senior management team. Total employee benefits, including gross salary, employer pension contributions and employer national insurance contributions, paid to key management personnel were £196,268 (2021: £178,427).

Average staff numbers are as follows:

	2022	2021
	No.	No.
Average head count (permanent staff only)	<u>38</u>	<u>27</u>

8. Taxation

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2021	3,000	31,994	94,532	129,526
Additions in year	-	11,988	40,316	52,304
Disposals	-	-	(5,349)	(5,349)
	<u>3,000</u>	<u>43,982</u>	<u>129,499</u>	<u>176,481</u>
Depreciation				
At 1 June 2021	3,000	28,923	64,627	96,550
Charge for the year	-	4,235	28,235	32,470
On disposal	-	-	(5,242)	(5,242)
	<u>3,000</u>	<u>33,158</u>	<u>87,620</u>	<u>123,778</u>
Net book value At 31 May 2022	<u><u>-</u></u>	<u><u>10,824</u></u>	<u><u>41,879</u></u>	<u><u>52,703</u></u>
At 31 May 2021	<u><u>-</u></u>	<u><u>3,071</u></u>	<u><u>29,905</u></u>	<u><u>32,976</u></u>

10. Stock

	2022 £	2021 £
Kit and equipment	<u><u>27,592</u></u>	<u><u>2,034</u></u>

11. Debtors

	2022 £	2021 £
Trade debtors	14,254	46,447
Accrued income	143,547	67,195
Prepayments	7,855	11,734
Other debtors	<u>657</u>	<u>2,314</u>
	<u><u>166,313</u></u>	<u><u>127,690</u></u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

12. Creditors : amounts due within 1 year

	2022	2021
	£	£
Trade creditors	43,902	39,280
Accruals	55,095	26,411
Deferred income	44,715	17,360
Other taxation and social security	20,400	13,250
Pension control account	7,417	4,621
Other creditors	590	104
	<u>172,119</u>	<u>101,026</u>

Deferred income consists of income received in advance of the provision of service delivery. Movements in the year are:

Balance brought forward	17,360	29,181
Amounts released during the period	(678,897)	(434,386)
Amounts deferred during the period	<u>706,252</u>	<u>422,565</u>
Balance carried forward	<u>44,715</u>	<u>17,360</u>

13. Operating leases

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

	Land and buildings		Motor vehicles	
	2022	2021	2022	2021
	£	£	£	£
Amount falling due: Within 1 year	<u>32,500</u>	<u>32,500</u>	<u>-</u>	<u>1,578</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	52,703	52,703
Net current assets	<u>19,220</u>	<u>88,000</u>	<u>629,900</u>	<u>737,120</u>
Net assets at 31 May 2022	<u>19,220</u>	<u>88,000</u>	<u>682,603</u>	<u>789,823</u>
Prior year comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	32,976	36,752
Net current assets	<u>10,456</u>	<u>-</u>	<u>616,333</u>	<u>384,199</u>
Net assets at 31 May 2021	<u>10,456</u>	<u>-</u>	<u>649,309</u>	<u>420,951</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

15. Movements in funds

	At 1 June 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2022 £
Restricted funds					
ADD Mentor	-	35,000	(26,876)	-	8,124
Children in Need	-	10,250	(10,250)	-	-
Disability (Project inc)	-	3,097	(3,097)	-	-
HAF	-	178,440	(178,440)	-	-
HourTime	5,661	-	(5,661)	-	-
Kickstart	-	43,226	(43,226)	-	-
Premier League Kicks	4,795	67,136	(62,710)	-	9,221
Premier League Primary Stars	-	40,000	(40,000)	-	-
Other restricted funds	-	9,573	(7,698)	-	1,875
Total restricted funds	10,456	386,722	(377,958)	-	19,220
Unrestricted funds					
<i>Designated funds:</i>					
Facilities building project	-	-	-	88,000	88,000
<i>Total designated funds</i>	-	-	-	88,000	88,000
General funds	649,309	1,310,030	(1,188,736)	(88,000)	682,603
Total unrestricted funds	649,309	1,310,030	(1,188,736)	-	770,603
Total funds	659,765	1,696,752	(1,566,694)	-	789,823

Purposes of restricted funds

ADD Mentor

ADD Mentor is a targeted mentor programme aimed at the hardest to reach young people based in Hartcliffe and Knowle West. The project will see trusting relationships built between known young people in the community, partnered with professional mentors who can relate to the young people and help guide them into positive provision or employment. The focus will be on the number of positive hours these young people can spend with their mentors and away from negative influences in their lives.

Children in Need

Project focused on helping children and young people with disabilities to take part in regular sporting and physical activity.

Project Inclusion

Pan disability football provision for young people and adults in South Bristol, in partnership with the Somerset FA.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

15. Movements in funds (continued)

Purposes of restricted funds (continued)

HAF	Your Holiday Hub is a Bristol City Council led initiative offering funding to help organisations provide free spaces on school holiday activities and meals to children and young people who receive benefits related free school meals.
HourTime	The purpose of this project is to raise awareness and teach families transferable skills about the importance of family time. This in turn will hopefully lower the worrying rate of physical and mental health issues young people face. The project includes two elements. A free weekly football/fitness session open to all family members and a monthly activity targeted at 20 families who will have been selected to attend.
Kickstart	The Kickstart Scheme provides funding from Government to create jobs for 16 to 24 year olds on Universal Credit.
Premier League Kicks	Premier League kicks uses the power of football to help hard-to-reach young people in some of the most disadvantaged areas of the community to turn their lives around.
Premier League Primary Stars	Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. It inspires girls and boys aged 5-11 in the classroom, the playground and on the sports field.
Other restricted funds	Other restricted funds includes all restricted funds with income and expenditure of below £3,000 in the year. These include You vs Train, Girls Football (Wildcats), Joy of Moving, Talent Inclusion, SportME and Return to Football which all funded charitable activities in the year.

Purposes of designated funds

Facilities building project	Funds are designated to develop a facilities project to provide a new home for the Foundation. Funding will be used to undertake feasibility and planning work.
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Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2022

15. Movements in funds (continued)

	At 1 June 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2021 £
Prior year comparative					
Restricted funds					
Children in Need	3,322	-	(3,322)	-	-
HAF	-	5,700	(5,700)	-	-
HourTime	-	6,371	(710)	-	5,661
iMentor	6,691	-	(6,691)	-	-
Joy of Moving	-	1,500	(1,500)	-	-
PFA Union learning grant	-	1,974	(1,974)	-	-
Premier League Kicks	7,042	39,012	(41,259)	-	4,795
Premier League Primary Stars	-	40,000	(40,000)	-	-
SportME	-	1,072	(1,072)	-	-
You vs Train	-	4,000	(4,000)	-	-
Total restricted funds	17,055	99,629	(106,228)	-	10,456
Unrestricted funds					
General funds	403,896	1,170,802	(925,389)	-	649,309
Total unrestricted funds	403,896	1,170,802	(925,389)	-	649,309
Total funds	420,951	1,270,431	(1,031,617)	-	659,765

16. Related party transactions

Jon Lansdown, Doug Harman and Richard Gould are directors of Bristol City Football Club Limited. Jon Lansdown and Lisa Knights-Hume are directors of Ashton Gate Limited. Jon Lansdown is a director of Bristol Sport Limited. Lisa Knights-Hume and Richard Gould are also directors of Bristol City Women Football Club Limited.

Transactions between these parties during the year were as follows:

	Income £	Expenditure £	Net debtor / (creditor) at 31 May 2021 £
Ashton Gate Limited	100	(16,612)	(2,201)
Bristol City Football Club Limited	8,854	-	-
Bristol Sport Limited	15,771	4,124	(4,627)
Bristol City Women Football Club Limited	50	-	-
	24,775	(12,488)	(6,828)

Bristol City Robins Foundation

England & Wales - Charity number 1093059

Accounts

Company no. 04357727
Charity no. 1093059

Bristol City Robins Foundation
Report and Audited Financial Statements
31 May 2021

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

The trustees present their report and the audited financial statements for the year ended 31 May 2021.

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

Structure, governance and management

Governing document

Bristol City Robins Foundation is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 22 January 2019. It is registered as a charity with the Charity Commission (registered number: 1093059). Date of incorporation 22 July 2002.

Appointment of trustees

As set out in the Articles of Association, trustees are invited to join the board. Bristol City Football Club Limited ('the Club') have the option to appoint two trustees. At the Annual General Meeting one third of the trustees shall retire by rotation.

On appointment, trustees complete a register of interests and undertake an induction programme that includes familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The board of trustees, which shall include no less than three members, administers the charity. The trustee board comprises eight trustees, six Independent trustees and two trustees who represent Bristol City FC. The board meets on a quarterly basis, with three subcommittees on operations, education & HR and finance meeting on a regular basis. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

The trustees consider that Bristol City FC Ltd is a related party of the charity by virtue of significant influence.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity 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 these risks.

Objectives and activities

The Robins Foundation is the official charity of Bristol City Football Club; we use football to support our local community and improve the lives of people across the city by delivering programmes and services that support people who feel that they have been written off by society. Our high-quality, targeted work focuses on three key areas:

- Health and Wellbeing;
- Education and Employability; and
- Youth Engagement.

We work across Bristol with a primary focus on young people and families, areas of deprivation and south Bristol.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

Our Mission – To bring the club and community together.

Our Vision – Grow together. Improve lives. Inspire our community.

The Foundation's strategic objectives for 2021-25 are: We aim to increase meaningful contact time with participants; continue to improve achievement, progression and opportunity for participants; increase our engagement with participants from targeted groups; and create inspiring facilities.

The board of trustees has referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives of the Robins Foundation. It is satisfied they meet the public benefit requirements. Further information within this report's achievements and performance section provides details of the work done to meet these aims and objectives.

We tailor all of our delivery to meet the specific needs of people across Bristol. As an organisation, we have deep roots embedded within the local community and deliver a range of projects in many of the city's most deprived areas. In addition, we strive to tackle many of the most serious social issues facing the city, ranging from anti-social behaviour and gang culture to social isolation and exclusion.

We also recognise the importance of education and operate an education department, which provides post-16 and degree level students opportunities to study in a different context. By harnessing the inspirational power of football and Bristol City Football Club, we can engage with and educate students who would likely otherwise fall through the cracks of mainstream education. Unlike the more standard education providers, our education department aims to develop students personally, socially and academically and welcomes students of all academic abilities.

Achievements and performance

Health and wellbeing

FIT Robins

Our FIT Robins programme has seen some excellent results despite the COVID 19 pandemic. Participants were able to complete their 12-week programmes online and saw similar weight loss compared to in-person cohorts. Across the four groups ran over the period, the total weight loss by participants was a massive 400 kilograms.

Slim2Win

Slim2Win participants have also seen the programme's benefit with a combined weight loss of 297kg across the season. However, the programme's benefits reach far beyond just weight loss, with participants improving both physical and mental wellbeing whilst being engaged in the programme. The programme even featured on BBC Points West in October 2020, highlighting the programme's success following the relaxation of government guidelines.

Community Engagement

Kicks

In what has been a turbulent and disruptive year due to COVID-19, the Kicks project has provided young people with an outlet coming out of lockdown for them to socialise and return to some form of normality. As a result, participant outcomes have been more robust than ever, with 90% of participants reporting increased confidence and self-esteem because of the programme and 95% reporting a more positive attitude towards others and learning.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

The most significant success has been the recreation of our Ignite Youth Council, with the next generation of young people coming together to make a difference in their community. In addition, they have been instrumental in delivering several of the Foundation's projects, including the Your Holiday Hubs programme (see below), by volunteering hundreds of hours over the holiday periods.

Your Holiday Hubs

The Your Holiday Hubs programme working in partnership with Bristol City Council, saw the Foundation deliver over the Easter and Summer holiday periods in 2021. The programme was delivered across five different sites within the south and central Bristol. In Summer 2021, it saw 580 hours of free football activity delivery to 557 individual participants. In addition, over 8,000 lunches were provided to the young people, with additional food hampers provided equivalent to 2,400 days worth of food.

Food Delivery

In partnership with Bristol City FC, Ashton Gate Stadium and Fairshare Southwest, the Foundation has continued to support families struggling to access food. Over the period from the start of the first lockdown to April 2021, the Foundation distributed over 60,000 food parcels to families in the south and central Bristol. In addition, staff from the Foundation went above and beyond on Christmas day, delivering hot meals to 20 families with the help of Rosedale House Care Home.

NCS

The NCS programme was also impacted by COVID-19, with programmes being condensed into shorter versions removing the residential element. Despite the challenges, the Summer 2020 programme saw 42 young people complete the programme, with an even larger cohort of 75 completing the Autumn 2020 programme. Our Summer 2021 programme again recruited well, achieving our target numbers with 146 taking part in the programme. Participant feedback via the Rant and Rave scores was exceptional and far exceeded the national average for the programme. Over the programmes, the young people have supported several charities and community organisations, raising over £4,000 in total.

Associate Teams

The "We are City" programme aims to make the dream of representing Bristol City a possibility for everyone. In 2020 we were pleased to welcome a Cerebral Palsy football team to the programme.

Education and Employability

Premier League Primary Stars

This year saw a real emphasis on integrating children back into school life following lockdowns and focusing on 1 to 1 work with children who struggle to fit in with mainstream education. Over the year, we supported 28 teachers during PE lessons across seven different schools. The impact on the students across the schools we work in has been assessed across improving confidence and self-esteem and improving their mental wellbeing. A significant increase was demonstrated across all schools the programme was delivered in. Additional elements including teacher CPD, social action groups and reading intervention (Reading Robins) were also delivered in partner schools.

Black History Month Q&A

As part of Black History Month, Bristol City First team players Jay Dasilva and Ebony Salmon took part in a live question and answers session with children from local primary schools to highlight the importance of diversity. More than 400 students from across Bristol tuned in live for the chance to ask the panel of City players and staff questions about their experiences.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

Post-16 Education Programme

With the backdrop of COVID-19, the 2020/21-year academic results achieved were beyond expectation, considering the challenges faced by the young people over the year. 100% of students passed, with 83% of students exceeding their target grades. The Value-added was +74 across the programme with an average of 2.47 per student. In addition, 57% of students progressed onto university, which compares favourably to the average for South Bristol at 22%. The remaining 43% of students moved into employment. Parental feedback was also very positive, with 94% of parents reporting support during the lockdowns as very good or excellent.

Foundation Degree

The foundation degree also saw an increase in students numbers in the year, which was replicated with academic success. 100% of the students passed the course, all students achieving a 2:1 grade or higher.

Sports Business Entrepreneurship Degree

The SBE degree programme saw improvement from the previous academic year with a 91% first sit pass rate, with four students graduating the programme with first-class honours degrees. There was further success for the student's projects and charity fundraising, which saw a team of students nominated for a Bristol Young Hero Award after raising £5,000 in three days for Great Western Air Ambulance.

Laptops for learners

To support families in need with homeschooling throughout the national lockdowns, the Foundation partnered with local schools to source laptops and tablet devices to support learning. Over 150 devices were donated by businesses and Bristol City fans to support those most in need.

Awards

In 2021 the Foundation was Shortlisted for the Best Football Community Scheme at the Football Business Awards for the work carried out over the 2020/21 season.

The Foundation was also nominated alongside Ashton Gate Stadium and Bristol City FC for the Best COVID-19 Community Response - Non-Premier League.

Fundraising

Bristol City Robins Foundation is not a member of the fundraising regulator due to the limited amount of fundraising engaged in. To date, the Foundation has not received any complaints with regards to fundraising activities and are mindful not to undertake fundraising activities that: intrude on privacy, are unreasonably persistent, or put any person - especially vulnerable people - under undue pressure to donate. Bristol City Robins Foundation does not employ or engage with any external fundraising agencies and do not undertake any street-fundraising or telephone cold-calling.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

Financial review

The results for the year ended 31 May 2021 show net incoming resources of £238,814 (2020: £212,526) Total incoming resources were £1,270,431 (2020: £1,179,677) and resources expended were £1,031,617 (2020: £967,151).

The trustees have continued to examine and keep all risks pertaining to the operation of the Foundation under review during 2020/2021, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of Trust employees are considered by trustees at every meeting and as part of each agenda item.

Reserves

It is the policy of the Foundation to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs for a three-month period, this equates to the figure of £254,236. The reserves held (defined as unrestricted net current assets) are £616,333 (2020: £367,144). The trustees are of the opinion that this represents a satisfactory level for current requirements. Due to the uncertainty provided by the COVID 19 pandemic, it has been considered prudent to retain reserves as cash to meet unforeseen contingencies that might arise. This will be reviewed once the perceived risk of uncertainty has significantly reduced.

Investments

The Foundation has unrestricted investment powers. The trustees have adopted a formal investment policy. The trustees have delegated decision making to the Finance and Governance committee. The Foundation has divided its reserves into those expected to be held for a long-term time horizon and those that may be needed in the short term. However, due to the COVID-19 pandemic and the global uncertainty the decision has been taken not to invest money at this time.

Plans for the future

The Foundation will continue to support the community during the recovery from the COVID-19 pandemic through its programmes. This combined with the Foundation's new strategy 2021-2025 will provide a focus for the future. The four strategic priorities set out in the 2021-25 strategy are as follows:

- We aim to increase meaningful contact time with participants;
- Continue to improve achievement, progression and opportunity for participants;
- Increase our engagement with participants from targeted groups; and
- Create inspiring facilities.

Bristol City Robins Foundation

Report of the trustees

For the year ended 31 May 2021

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 applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Auditors

Godfrey Wilson Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 18 January 2022 and signed on their behalf by



Michael Lea - Chairman

Independent auditors' report

To the members of

Bristol City Robins Foundation

Opinion

We have audited the financial statements of Bristol City Robins Foundation (the 'charity') for the year ended 31 May 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol City Robins Foundation

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol City Robins Foundation

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

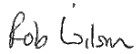
To the members of

Bristol City Robins Foundation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 20 January 2022

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor, Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol City Robins Foundation

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

For the year ended 31 May 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	-	166,826	166,826	197,929
Charitable activities:					
Education		1,072	711,385	712,457	640,449
Inclusion		51,357	142,563	193,920	168,372
Participation		47,200	71,072	118,272	108,182
Health		-	16,451	16,451	20,140
Other trading activities		-	62,454	62,454	44,406
Investments		-	51	51	199
Total income		<u>99,629</u>	<u>1,170,802</u>	<u>1,270,431</u>	<u>1,179,677</u>
Expenditure on:					
Raising funds		-	42,963	42,963	42,065
Charitable activities		<u>106,228</u>	<u>882,426</u>	<u>988,654</u>	<u>925,086</u>
Total expenditure	5	<u>106,228</u>	<u>925,389</u>	<u>1,031,617</u>	<u>967,151</u>
Net income / (expenditure)		(6,599)	245,413	238,814	212,526
Transfers between funds		-	-	-	-
Net movement in funds	6	(6,599)	245,413	238,814	212,526
Reconciliation of funds:					
Total funds brought forward		<u>17,055</u>	<u>403,896</u>	<u>420,951</u>	<u>208,425</u>
Total funds carried forward		<u><u>10,456</u></u>	<u><u>649,309</u></u>	<u><u>659,765</u></u>	<u><u>420,951</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Bristol City Robins Foundation

Balance sheet

As at 31 May 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	9		32,976	36,752
Current assets				
Stock	10	2,034		-
Debtors	11	127,690		193,698
Cash at bank and in hand		598,091		301,700
		727,815		495,398
Liabilities				
Creditors: amounts falling due within 1 year	12	(101,026)		(111,199)
Net current assets			626,789	384,199
Net assets	14		659,765	420,951
Funds	15			
Restricted funds			10,456	17,055
Unrestricted funds			649,309	403,896
Total charity funds			659,765	420,951

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 18 January 2022 and signed on their behalf by

Mike Lea

Michael Lea - Chairman

Bristol City Robins Foundation

Statement of cash flows

For the year ended 31 May 2021

	2021 £	2020 £
Cash used in operating activities:		
Net movement in funds	238,814	212,526
Adjustments for:		
Depreciation charges	21,986	16,431
Loss on disposal of fixed assets	58	-
Investment income	(51)	(199)
Decrease / (increase) in stock	(2,034)	-
Decrease / (increase) in debtors	66,008	(48,659)
Increase / (decrease) in creditors	<u>(10,173)</u>	<u>17,483</u>
Net cash provided by operating activities	<u>314,608</u>	<u>197,582</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	51	199
Purchase of tangible fixed assets	<u>(18,268)</u>	<u>(41,617)</u>
Net cash used in investing activities	<u>(18,217)</u>	<u>(41,418)</u>
Increase in cash and cash equivalents in the year	296,391	156,164
Cash and cash equivalents at the beginning of the year	<u>301,700</u>	<u>145,536</u>
Cash and cash equivalents at the end of the year	<u>598,091</u>	<u>301,700</u>

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

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 City Robins Foundation 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. In reaching this conclusion the trustees have considered the impact of the ongoing Covid-19 pandemic. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability 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 of delivery of charitable projects is deferred until criteria for income recognition are met.

d) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the statement of financial activities. Any conduit funds in hand, or owing, at the year end are shown as creditors, or debtors, in the accounts.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

1. Accounting policies (continued)

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

g) 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.

h) 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.

i) 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 based on the proportion of staff costs as follows:

	2021	2020
Raising funds	4.5%	3.2%
Charitable activities	95.5%	96.8%

j) 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:

Inflatable equipment	3 years straight line
Motor vehicles	4 years straight line
Office equipment	3 years straight line

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

1. Accounting policies (continued)

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) Financial instruments

The charity 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.

p) 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.

q) Operating 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.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

1. Accounting policies (continued)

r) 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 (j) above.

2. Prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	-	197,929	197,929
Charitable activities:			
Education	10,300	630,149	640,449
Inclusion	90,500	77,872	168,372
Participation	40,000	68,182	108,182
Health	5,000	15,140	20,140
Other trading activities	-	44,406	44,406
Investments	-	199	199
Total income	145,800	1,033,877	1,179,677
Expenditure on:			
Raising funds	-	42,065	42,065
Charitable activities	168,628	756,458	925,086
Total expenditure	168,628	798,523	967,151
Net income	(22,828)	235,354	212,526
Transfers between funds	(8,000)	8,000	-
Net movement in funds	(30,828)	243,354	212,526

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

3. Donations

	Restricted £	Unrestricted £	2021 Total £
Football League Trust	-	38,500	38,500
City Foundation	-	41,725	41,725
Coronavirus Job Retention Scheme	-	76,534	76,534
Football Association Shield	-	2,000	2,000
Westerleigh Group	-	3,002	3,002
Other grants and donations < £1,000	-	5,065	5,065
Total donations	-	166,826	166,826

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Football League Trust	-	35,000	35,000
City Foundation	-	49,500	49,500
Coronavirus Job Retention Scheme	-	22,712	22,712
Fundraising donations	-	17,015	17,015
Gifts in kind	-	3,205	3,205
City share donation	-	63,573	63,573
Football Association Shield	-	2,932	2,932
Anonymous	-	1,107	1,107
Other grants and donations < £1,000	-	2,885	2,885
Total donations	-	197,929	197,929

Gifts in kind represent donated vehicle hire and bookkeeping services.

4. Government grants

The Foundation receives government grants to help fund charitable activities. In the year ending 31 May 2021, government grant funding came from the Coronavirus Job Retention Scheme (as per note 3 above) and in the prior year from Children in Need. The total value of these grants was £76,534 (2020: £32,712). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 7)	26,620	563,993	138,394	729,007
Kit, equipment, resources and education fees	-	97,437	-	97,437
Hire of facilities	-	60,293	-	60,293
Trophies and prizes	-	3,052	-	3,052
Vehicle hire	-	5,723	-	5,723
Motor, travel and subsistence	-	16,863	-	16,863
Fundraising, advertising and promotions	4,955	-	-	4,955
Audit	-	-	4,860	4,860
Accounting	-	-	16,459	16,459
Bank charges	-	-	208	208
Communication costs	-	-	7,036	7,036
Computer and software	-	-	13,657	13,657
Depreciation	-	-	21,986	21,986
Insurance	-	-	2,491	2,491
Legal and professional fees	-	-	5,983	5,983
Printing, postage and stationery	-	-	3,633	3,633
Rent	-	-	8,400	8,400
Repairs and maintenance	-	-	804	804
Staff training and development	-	-	24,116	24,116
Sundry	-	-	4,654	4,654
Sub-total	31,575	747,361	252,681	1,031,617
Allocation of support and governance costs	<u>11,388</u>	<u>241,293</u>	<u>(252,681)</u>	<u>-</u>
Total expenditure	<u>42,963</u>	<u>988,654</u>	<u>-</u>	<u>1,031,617</u>

Total governance costs were £4,860 (2020: £4,560).

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

5. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 7)	16,260	486,731	114,938	617,929
Kit, equipment, resources and education fees	-	65,935	-	65,935
Hire of facilities	-	79,098	-	79,098
Trophies and prizes	-	9,667	-	9,667
Vehicle hire	-	8,428	-	8,428
Motor, travel and subsistence	-	24,645	-	24,645
Tours	-	30,178	-	30,178
Fundraising, advertising and promotions	18,442	-	-	18,442
Audit	-	-	4,560	4,560
Accounting	-	-	13,509	13,509
Bank charges	-	-	720	720
Communication costs	-	-	9,763	9,763
Computer and software	-	-	14,311	14,311
Depreciation	-	-	16,431	16,431
Entertainment and hospitality	-	-	3,945	3,945
Insurance	-	-	1,476	1,476
Legal and professional fees	-	-	3,785	3,785
Printing, postage and stationery	-	-	8,344	8,344
Rent	-	-	11,204	11,204
Repairs and maintenance	-	-	133	133
Staff training and development	-	-	23,307	23,307
Sundry	-	-	1,341	1,341
Sub-total	34,702	704,682	227,767	967,151
Allocation of support and governance costs	7,363	220,404	(227,767)	-
Total expenditure	42,065	925,086	-	967,151

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

6. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	21,986	16,431
Trustees' indemnity insurance	773	868
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	4,860	4,560
▪ Other services (including VAT)	3,857	2,496
	<u>3,857</u>	<u>2,496</u>

7. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	662,523	561,853
Social security costs	43,179	35,942
Pension contributions	23,305	20,084
Casual wages and freelancers	-	50
	<u>729,007</u>	<u>617,929</u>

No employees received emoluments of more than £60,000 (2020: none).

The key management personnel of the charitable company comprise the senior management team. Total employee benefits, including gross salary, employer pension contributions and employer national insurance contributions, paid to key management personnel were £178,427 (2020: £168,184).

Average staff numbers are as follows:

	2021 No.	2020 No.
Average head count (permanent staff only)	<u>27</u>	<u>26</u>

8. Taxation

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

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

9. Tangible fixed assets

	Inflatable equipment £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 June 2020	3,000	31,994	84,504	119,498
Additions in year	-	-	18,268	18,268
Disposals	-	-	(8,240)	(8,240)
At 31 May 2021	<u>3,000</u>	<u>31,994</u>	<u>94,532</u>	129,526
Depreciation				
At 1 June 2020	3,000	25,873	53,873	82,746
Charge for the year	-	3,050	18,936	21,986
On disposal	-	-	(8,182)	(8,182)
At 31 May 2021	<u>3,000</u>	<u>28,923</u>	<u>64,627</u>	96,550
Net book value At 31 May 2021	<u>-</u>	<u>3,071</u>	<u>29,905</u>	<u>32,976</u>
At 31 May 2020	<u>-</u>	<u>6,121</u>	<u>30,631</u>	<u>36,752</u>

10. Stock

	2021 £	2020 £
Kit and equipment	<u>2,034</u>	<u>-</u>

11. Debtors

	2021 £	2020 £
Trade debtors	46,447	84,815
Accrued income	67,195	95,685
Prepayments	11,734	10,640
Other debtors	<u>2,314</u>	<u>2,558</u>
	<u>127,690</u>	<u>193,698</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

12. Creditors : amounts due within 1 year

	2021	2020
	£	£
Trade creditors	39,280	31,989
Accruals	26,411	14,840
Deferred income	17,360	29,181
Other taxation and social security	13,250	30,306
Pension control account	4,621	3,919
Other creditors	104	964
	<u>101,026</u>	<u>111,199</u>

Deferred income consists of income received in advance of the provision of service delivery. Movements in the year are:

Balance brought forward	29,181	32,849
Amounts released during the period	(434,386)	(745,669)
Amounts deferred during the period	<u>422,565</u>	<u>742,001</u>
Balance carried forward	<u>17,360</u>	<u>29,181</u>

13. Operating leases

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

	Land and buildings		Motor vehicles	
	2021	2020	2021	2020
	£	£	£	£
Amount falling due:				
Within 1 year	32,500	32,500	1,578	4,735
Within 2 - 5 years	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,578</u>

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	32,976	32,976
Net current assets	10,456	616,333	626,789
Net assets at 31 May 2021	10,456	649,309	659,765
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	36,752	36,752
Net current assets	17,055	367,144	384,199
Net assets at 31 May 2020	17,055	403,896	420,951

Bristol City Robins Foundation

Notes to the financial statements

For the year ended 31 May 2021

15. Movements in funds

	At 1 June 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2021 £
Restricted funds					
Children in Need	3,322	-	(3,322)	-	-
HAF	-	5,700	(5,700)	-	-
HourTime	-	6,371	(710)	-	5,661
iMentor	6,691	-	(6,691)	-	-
Joy of Moving	-	1,500	(1,500)	-	-
PFA Union learning grant	-	1,974	(1,974)	-	-
Premier League Kicks	7,042	39,012	(41,259)	-	4,795
Premier League Primary Stars	-	40,000	(40,000)	-	-
SportME	-	1,072	(1,072)	-	-
You vs Train	-	4,000	(4,000)	-	-
Total restricted funds	17,055	99,629	(106,228)	-	10,456
Unrestricted funds					
General funds	403,896	1,170,802	(925,389)	-	649,309
Total unrestricted funds	403,896	1,170,802	(925,389)	-	649,309
Total funds	420,951	1,270,431	(1,031,617)	-	659,765

Purposes of restricted funds

Children in Need	Project focused on helping children and young people with disabilities to take part in regular sporting and physical activity.
HAF	Your Holiday Hub is a Bristol City Council led initiative offering funding to help organisations provide free spaces on school holiday activities and meals to children and young people who receive benefits related free school meals.
HourTime	The purpose of this project is to raise awareness and teach families transferable skills about the importance of family time. This in turn will hopefully lower the worrying rate of physical and mental health issues young people face. The project includes two elements. A free weekly football/fitness session open to all family members and a monthly activity targeted at 20 families who will have been selected to attend.
iMentor	The I-Mentor project, funded as part of the EFL Trust innovation grant, aims to engage with young people in foster care.
Joy of Moving	The Home School Festival is part of the Joy of Moving programme which is an unbranded CSR project by Ferrero designed to help children develop valuable life skills and get moving during the COVID-19 lockdowns.

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15. Movements in funds (continued)

Purposes of restricted funds (continued)

PFA Union learning grant	Grants for promotion and publicity materials and for IT equipment to support education.
Premier League Kicks	Premier League kicks uses the power of football to help hard-to-reach young people in some of the most disadvantaged areas of the community to turn their lives around.
Premier League Primary Stars	Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. It inspires girls and boys aged 5-11 in the classroom, the playground and on the sports field.
SportME	The SportME project aims to share methodologies for the social inclusion of young people using mentoring in the field of sport. Working with international partners from Portugal and Spain.
You vs Train	Grant for the Foundation to raise awareness of the Network Rail You vs. Train campaign.

	At 1 June 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2020 £
Prior year comparative					
Restricted funds					
The Medlock	-	5,000	(5,000)	-	-
Children in Need	-	10,000	(6,678)	-	3,322
EFL Trust	-	8,000	-	(8,000)	-
iMentor	11,935	12,500	(17,744)	-	6,691
Kickin2Shape	8,479	-	(8,479)	-	-
PFA Union learning grant	-	2,300	(2,300)	-	-
Premier League Kicks	-	60,000	(52,958)	-	7,042
Premier League Primary Stars	-	40,000	(40,000)	-	-
You vs Train	-	3,000	(3,000)	-	-
Your City, Your Club	9,899	-	(9,899)	-	-
Walking Sport	17,570	5,000	(22,570)	-	-
Total restricted funds	47,883	145,800	(168,628)	(8,000)	17,055
Unrestricted funds					
General funds	160,542	1,033,877	(798,523)	8,000	403,896
Total unrestricted funds	160,542	1,033,877	(798,523)	8,000	403,896
Total funds	208,425	1,179,677	(967,151)	-	420,951

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Notes to the financial statements

For the year ended 31 May 2021

16. Related party transactions

Jon Lansdown, Mark Ashton and Doug Harman are directors of Bristol City Football Club Limited. Jon Lansdown is also director of Ashton Gate Limited and Bristol Sport Limited. Mark Ashton is also a director of Football League Limited. Mike Lea was a partner of Francis Clark LLP until November 2020.

Transactions between these parties during the year were as follows:

	Income	Expenditure	Net debtor / (creditor) at 31 May 2021
Ashton Gate Limited	-	(127,186)	(18,913)
Bristol City Football Club Limited	-	(1,937)	-
Bristol Sport Limited	1,406	(7,712)	(1,824)
Football League Limited	-	(2,400)	-
Francis Clark LLP	-	(12,185)	-
	<u>1,406</u>	<u>(151,419)</u>	<u>(20,737)</u>