

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	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Philip Alexander</td><td>Appointed 11 July 2023 Resigned 3 October 2023</td></tr><tr><td>David Baker (Chair)</td><td></td></tr><tr><td>Kelvin Blake</td><td>Appointed 4 October 2022</td></tr><tr><td>Mark Cooke</td><td></td></tr><tr><td>Richard Gould</td><td>Resigned 17 January 2023</td></tr><tr><td>John Greenwood</td><td>Resigned 17 January 2023</td></tr><tr><td>Lisa Knights-Hume</td><td></td></tr><tr><td>Cherry Kraus</td><td></td></tr><tr><td>Jon Lansdown</td><td></td></tr><tr><td>Michael Lea</td><td>Resigned 17 January 2023</td></tr><tr><td>Sara Sainsbury</td><td></td></tr><tr><td>Richard Thomas</td><td>Appointed 4 October 2022</td></tr></table>	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
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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	<table><tr><td>Barclays Bank Plc 15 Queen Square Bristol BS1 4NP</td><td>Triodos Bank Deanery Rd Bristol BS1 5AS</td></tr></table>	Barclays Bank Plc 15 Queen Square Bristol BS1 4NP	Triodos Bank Deanery Rd Bristol BS1 5AS																						
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 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

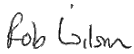
To the members of

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
Net cash provided by operating activities	160,140	169,468
Cash flows from investing activities:		
Dividends, interest and rents from investments	241	79
Purchase of tangible fixed assets	(17,244)	(52,304)
Net cash used in investing activities	(17,003)	(52,225)
Increase in cash and cash equivalents in the year	143,137	117,243
Cash and cash equivalents at the beginning of the year	715,334	598,091
Cash and cash equivalents at the end of the year	858,471	715,334

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	11,503	359,456	(370,959)	-
Total expenditure	65,043	1,860,111	-	1,925,154

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

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 No.	2022 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
	172,276	172,119

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	1,637,420	706,252
Balance carried forward	30,427	44,715

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	52,388	32,500

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

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	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>	<i>-</i>	<i>-</i>	<i>-</i>	<i>88,000</i>	<i>88,000</i>
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

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>