

THE BATH RUGBY COMMUNITY FOUNDATION

England & Wales · Charity number 1101868

Details

Status Registered

Legal form Charitable company

Company number [04976797](#)

Registered 2004-02-02

Register [View on the Charity Commission register](#)

Contact

Address Bath Rec Sports Hub
North Parade Road
Bath
BA2 4ET

Phone 07808479963

Email lynne.fernquest@bathrugbyfoundation.com

Website www.bathrugbyfoundation.com

Activities

Objects: 3.1 TO ADVANCE AND ASSIST IN ADVANCING EDUCATION;3.2 TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THOSE FOR WHOM THE FACILITIES ARE PROVIDED;3.3 TO RELIEVE SICKNESS AND DISABILITY AND TO PRESERVE AND PROTECT HEALTH; AND3.4 TO PROMOTE ANY OTHER PURPOSE WHICH IS CHARITABLE ACCORDING TO ENGLISH LAW

Activities: Enhancing the lives of young people through sport, focusing on those with social and other disadvantages. Imparting the values of camaraderie, loyalty, discipline and respect found in rugby. Motivating, raising self esteem and confidence, and improving life skills in young people by impacting positively on educational achievement and social interaction.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BATH AND SURROUNDING AREAS
- Bath And North East Somerset
- Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£946,945	£843,839	£386,573	15
2024-06-30	£824,304	£791,402	£283,467	14
2023-06-30	£731,458	£824,766	£250,565	14
2022-06-30	£914,416	£1,056,138	£343,873	17
2021-06-30	£669,688	£667,682	£485,595	18

Trustees

Name	Role	Appointed
David Scotland	Chair	2021-01-31
CHRISTOPHER EDWARD POTTER		2012-08-13
Claire Taylor		2018-08-24
EMMA HAINES		2018-06-22
Emma-Louise Davis		2024-07-18
Louise Harvey		2018-07-16
Tarquin Mcdonald		2015-12-31

THE BATH RUGBY COMMUNITY FOUNDATION

England & Wales - Charity number 1101868

Accounts

Company registration number: 04976797

Charity registration number: 1101868



The Bath Rugby Community Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

ML Audit LLP
Statutory Auditor
4 Queen Street
Bath
BA1 1HE

The Bath Rugby Community Foundation

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Auditors' Report	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 to 29

The Bath Rugby Community Foundation

Reference and Administrative Details

Chief Executive Officer	Lynne Fernquest
Trustees	Tarquin McDonald Christopher Potter Louise Harvey Emma Haines Christopher Alexander Claire Taylor David Scotland Emma-Louise Davis, (appointed 20 July 2024)
Senior Management / Leadership Team	Halena Coury, Head of Fundraising Alex Randall, Community Manager Jonathan Wood, Alternative Learning Manager
Charity Registration Number	1101868
Company Registration Number	04976797
Registered Office	The charity is incorporated in England and Wales. Bath Rec Sports Hub North Parade Road Bath BA2 4ET
Auditor	ML Audit LLP Statutory Auditor 4 Queen Street Bath BA1 1HE
Bankers	Barclays Bank 15 Queen Square Bristol BS1 4NP

The Bath Rugby Community Foundation

Trustees' Report

Introduction

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report for the year ending 30 June 2025.

Purpose of the Charity

The Bath Rugby Community Foundation ('Bath Rugby Foundation') exists to change young lives. Our vision is simple but powerful - every child deserves a fair start in life. We provide social, emotional and practical support for children and young people who need it most - those who face barriers to education, wellbeing, and opportunity. Using the power of sport and education, we help young people feel seen, heard and supported, building the confidence and skills they need to thrive.

The Foundation's charitable objectives are to:

- Advance education.
- Provide or assist in providing recreational facilities in the interests of social welfare, improving the conditions of life for those who use them.
- Promote other charitable purposes as deemed charitable by English law.

All activities are carried out for the public benefit in accordance with the Charities Act 2011.

Overview of Activities 2024/25

In 2024/25, Bath Rugby Foundation delivered another year of meaningful growth, supporting 5,475 children and young people across Bath and the surrounding areas, those who need support but too often fall through the cracks.

Through the powerful combination of education and sport, our team delivered:

- 2,354 hours of physical activity, improving health, teamwork, and confidence.
- 432 hours of classroom teaching, focused on Functional Skills, life skills, and personal development.
- 700 nutritious meals for children and young people experiencing food insecurity.
- 82 hours of PSHE (Personal, Social, Health and Economic) education, building emotional resilience and wellbeing.
- 20 mental health workshops across schools and community hubs.
- Programmes delivered across 48 community sites - including parks, schools, youth hubs, and clubs.
- Collaboration with 37 schools, 15 businesses, 12 charities, 2 local authorities, and 1 college, ensuring a joined-up approach that amplifies impact.
- Our focus on inclusion remained strong, with 1,045 children and young people with Special Educational Needs and Disabilities (SEND) engaged through our Hi5! Clubs and specialist sessions.
- Meanwhile, 1,532 girls and young women took part in programmes increasing confidence, participation, and belonging through sport

The Work We Do: Our Five-Step Pathway

At Bath Rugby Foundation, we believe that every young person deserves a fair start in life - and that takes more than a single programme. It takes a joined-up pathway that walks beside them from early years right through to adulthood. Our pathway of support spans five key steps, designed to meet young people wherever they are on their journey - helping them build confidence, develop life skills, and create positive pathways to independence.

The Bath Rugby Community Foundation

Trustees' Report

1. Schools Partnership - Building the Foundation

Our Schools Partnership programme is often the first step on a young person's journey with Bath Rugby Foundation. Delivered in primary and secondary schools, it uses the values of rugby - teamwork, respect, enjoyment, discipline and resilience - to build confidence, improve physical and emotional wellbeing, and raise aspirations. This year we worked with 30 schools, engaging hundreds of children who are at risk of falling behind, and helping families build stronger links with education. The Schools Partnership lays the groundwork for lifelong learning and trust - introducing young people to sport-led development in a safe and familiar environment.

2. Engage - Reconnecting to Education

As pupils move into secondary school, some begin to disengage. That's where our Engage Hubs step in. These off-site, small-group settings offer a short-term intervention for children who are emotionally or socially disconnected from school. Using sport, mentoring and trusted adult relationships, Engage helps young people rebuild confidence and resilience, making the path back into education smoother. The pilot phase this year demonstrated the programme's power to fill a crucial gap in SEMH (Social, Emotional and Mental Health) provision, supporting schools, pupils, and families at a pivotal stage in their lives.

3. Holiday and After-School Clubs - Belonging Beyond the Classroom

Outside of term time, our BreakOut holiday programmes, Doorstep Sport Clubs, and Hi5! Clubs provide vital wraparound support for children and families. Break Out delivers food, fun and friendship during school holidays for children eligible for Pupil Premium, tackling food insecurity and social isolation. Doorstep Sport Clubs give local young people access to safe, free, after-school sport in their own communities. Hi5! Clubs offer inclusive sessions for children and young people with Special Educational Needs and Disabilities (SEND), creating a place to build friendships, confidence and independence. Together, these programmes provide stability, connection and joy, keeping children active, supported, and part of something positive all year round.

4. Boost - Re-engaging Learners

Boost, delivered from our Alternative Learning Hub at Bath Rec, provides term-time education for 14-16-year-olds who have disengaged from mainstream school. Each learner receives a personalised plan that combines Functional Skills qualifications with wellbeing and life-skills development. In 2024/25, 100% of students improved attendance and made measurable progress towards their academic targets. This year, we introduced Work Experience Wednesdays, giving students hands-on exposure to real workplaces in partnership with local employers. This bridges education and employment, helping young people apply their learning in real-world settings and build the confidence to take their next steps.

5. Advantage - Moving into Adulthood

The final step on our pathway is Advantage, designed for 16-25-year-olds who are Not in Education, Employment or Training (NEET) or at risk of becoming so. Delivered through twice-weekly sessions blending sport, teamwork and employability coaching, Advantage builds the skills, confidence and resilience young people need to move forward. We also chair the regional NEET Panel, bringing together education providers, local authorities, and employers to coordinate support and share learning. This joined-up approach ensures no young person is left behind, and every participant has a clear, supported route to independence.

The Bath Rugby Community Foundation

Trustees' Report

Fundraising and Income Generation

In 2024/25, Bath Rugby Foundation raised £945,000, enabling us to expand provision and pilot new projects such as Engage and Work Experience Safaris. Our fundraising portfolio includes the 1st XV Club, Sponsor Our Students, Monthly Giving, and major events including Foundation Day, the Annual Fundraising Dinner, the Big Give, and the London Lunch.

Volunteering

In 2024/25, volunteers gave 1,779 hours - equivalent to over £32,000 in value - across event, community, and expert volunteering. Their contribution strengthens both the Foundation and the community we serve.

Financial Review

In 2024/25, Bath Rugby Foundation's fundraising and campaigns generated £945,000 across major events, monthly giving, and corporate partnerships. This enabled the Foundation to maintain and expand delivery, invest in new programmes, and strengthen its long-term sustainability.

The audited financial statements will confirm total income and expenditure across all sources, including restricted grants and programme funding, on an accruals basis. Figures may vary from company totals due to timing differences in income recognition and deferrals.

The total income for the year was £946,945 (2024: £824,304). Income from grants, corporate donations, and fundraising events formed the bulk of the revenue, with £398,706 (2024: £395,490) of grant income supporting the foundation's key programmes.

The total expenditure for the year was £843,839 (2024: £791,402), primarily directed towards delivering programmes and maintaining the Foundation's operations.

The surplus on unrestricted funds for the year was £114,646 (2024: surplus of £13,710). The surplus on restricted funds for the year was a deficit of £11,540 (2024: surplus of £19,192).

Reserves Policy

The Trustees aim to hold reserves equivalent to three months of operational costs, which is approximately £200,000. The unrestricted reserves at the year-end were £259,659 (2024: £145,013) which is in line with and just over the estimated operational costs of £210,960 for three months.

Designated Funds include:

- Core Cost Fund - for operational efficiency and impact improvement.
- Tangible Fixed Asset Fund - representing the value of fixed assets not available as free reserves.

Fundraising Activities

The Foundation is entirely self-supporting. It generates its revenue through grants, donations and diverse fundraising activities. These efforts are crucial to the charity's programmes and therefore the charity seeks to avoid reliance on any single income stream.

The Bath Rugby Community Foundation

Trustees' Report

A notable percentage of the charity's revenue comes from donations, particularly from high-net-worth individuals and businesses that are committed to supporting the Foundation's mission. This support is cultivated through personal relationships, targeted appeals, and corporate engagement initiatives such as the 1st XV Club Membership, where businesses and individuals contribute £7,000 annually to support the Foundation's activities. These relationships are foundational to the charity's long-term sustainability.

In addition to direct donations, event income plays a vital role in fundraising. The charity benefits significantly from high-profile fundraising events, including annual fundraising dinners and activities held on Bath Rugby matchdays. These events not only generate critical income but also raise the Foundation's profile within the community, helping to attract new donors and partners. The combination of these strategic fundraising initiatives has enabled the Foundation to maintain financial stability, even during challenging economic periods.

Going Concern

The Trustees have reviewed forecasts through December 2026 and are satisfied that the Foundation has adequate resources to continue operating for the foreseeable future.

Governance

Bath Rugby Foundation's governance is overseen by a proactive Board of Trustees who ensure compliance with Charity Commission best practice and statutory obligations.

Risk Management

The Trustees continuously evaluate and manage risks that may impact the charity, focusing on key areas such as safeguarding, income generation, and health and safety. Policies related to these risks are periodically updated to minimise potential threats and ensure that BRCF operates in a safe, effective, and sustainable manner. This process is integral to the Foundation's broader governance strategy and helps to safeguard its ongoing success.

Safeguarding

Safeguarding remains a priority, with continuous monitoring and updating of safeguarding policies and procedures. The introduction of the online platform My Concern has improved the management of safeguarding concerns and disclosures.

Future Plans: Strategic Objectives 2025/26

The Foundation's focus for 2025/26 includes:

1. Developing an independent model for the Alternative Learning Hub.
2. Expanding community delivery through the Engage project.
3. Deepening fundraising partnerships and growing legacy and monthly giving.
4. Expanding communications reach and engagement.
5. Strengthening governance and financial evaluation frameworks.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The Bath Rugby Community Foundation

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on [15/12/25](#) and signed on its behalf by:



.....
Emma-Louise Davis
Trustee

The Bath Rugby Community Foundation

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Bath Rugby Community Foundation for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 15/12/25 and signed on its behalf by:



Emma-Louise Davis
Trustee

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Opinion

We have audited the financial statements of The Bath Rugby Community Foundation (the 'charity') for the year ended 30 June 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 30 June 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 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 were 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community 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 matter 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 has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 where 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.
- the directors 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 Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), 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 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Auditor 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

A further description of our responsibilities is available 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 charitable company'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 charitable company'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 charitable company and its Members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Tim Lerwill, FCA BFP (Senior Statutory Auditor)
For and on behalf of ML Audit LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

15/12/2025
Date:.....

The Bath Rugby Community Foundation

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	403,516	2,000	405,516	314,241
Charitable activities	4	285,063	113,643	398,706	395,490
Other trading activities	5	140,960	-	140,960	112,848
Investment income	6	1,763	-	1,763	1,725
Total income		<u>831,302</u>	<u>115,643</u>	<u>946,945</u>	<u>824,304</u>
Expenditure on:					
Raising funds	7	(211,241)	-	(211,241)	(229,164)
Charitable activities	8	<u>(486,886)</u>	<u>(145,712)</u>	<u>(632,598)</u>	<u>(562,238)</u>
Total expenditure		<u>(698,127)</u>	<u>(145,712)</u>	<u>(843,839)</u>	<u>(791,402)</u>
Net income/(expenditure)		133,175	(30,069)	103,106	32,902
Transfers between funds		<u>(18,529)</u>	<u>18,529</u>	<u>-</u>	<u>-</u>
Net movement in funds		114,646	(11,540)	103,106	32,902
Reconciliation of funds					
Total funds brought forward		<u>145,013</u>	<u>138,454</u>	<u>283,467</u>	<u>250,565</u>
Total funds carried forward	18	<u><u>259,659</u></u>	<u><u>126,914</u></u>	<u><u>386,573</u></u>	<u><u>283,467</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 18.

The notes on pages 14 to 29 form an integral part of these financial statements.

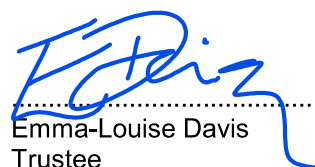
The Bath Rugby Community Foundation

(Registration number: 04976797)

Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	8,165	14,801
Current assets			
Debtors	14	73,772	103,209
Cash at bank and in hand	15	366,007	228,249
		439,779	331,458
Creditors: Amounts falling due within one year	16	(61,371)	(62,792)
Net current assets		378,408	268,666
Net assets		386,573	283,467
Funds of the charity:			
Restricted income funds			
Restricted funds		126,914	138,454
Unrestricted income funds			
Unrestricted funds		259,659	145,013
Total funds	18	386,573	283,467

The financial statements on pages 11 to 29 were approved by the Trustees, and authorised for issue on 15/12/25 and signed on their behalf by:



 Emma-Louise Davis
 Trustee

The notes on pages 14 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Statement of Cash Flows for the Year Ended 30 June 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		103,106	32,902
Adjustments to cash flows from non-cash items			
Depreciation	13	6,636	5,154
Investment income	6	<u>(1,763)</u>	<u>(1,725)</u>
		107,979	36,331
Working capital adjustments			
Decrease in debtors	14	29,437	20,741
Decrease in creditors	16	<u>(1,421)</u>	<u>(24,585)</u>
Net cash flows from operating activities		<u>135,995</u>	<u>32,487</u>
Cash flows from investing activities			
Interest receivable and similar income	6	1,763	1,725
Purchase of tangible fixed assets	13	<u>-</u>	<u>(15,495)</u>
Net cash flows from investing activities		<u>1,763</u>	<u>(13,770)</u>
Net increase in cash and cash equivalents		137,758	18,717
Cash and cash equivalents at 1 July		<u>228,249</u>	<u>209,532</u>
Cash and cash equivalents at 30 June		<u><u>366,007</u></u>	<u><u>228,249</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bath Rec Sports Hub

North Parade Road

Bath

BA2 4ET

These financial statements were authorised for issue by the Trustees on 15/12/2025

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Bath Rugby Community 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.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The Trustees have reviewed the supply chains, key donors and the capital resources available and consider that the charity has adequate resources in place to continue trading for the next twelve months.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Volunteer time

No amount is included in the financial statements for volunteer time in line with the Charity SORP (FRS 102).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT is included as a separate expense in the Statement of Financial Activities.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	10% straight line
Motor vehicles	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
General donations	231,545	2,000	233,545	156,848
First XV	79,150	-	79,150	68,700
Annual dinner	57,919	-	57,919	59,425
Gift aid	22,302	-	22,302	18,518
Foundation day	12,600	-	12,600	10,750
	<u>403,516</u>	<u>2,000</u>	<u>405,516</u>	<u>314,241</u>

£403,516 (2024 - £314,242) of the income above was attributable to unrestricted funds and £2,000 (2024 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Education	273,063	-	273,063	197,425
Inclusion	12,000	77,703	89,703	141,241
Health	-	35,940	35,940	56,824
	<u>285,063</u>	<u>113,643</u>	<u>398,706</u>	<u>395,490</u>

£285,063 (2024 - £210,295) of the income above was attributable to unrestricted funds and £113,643 (2024 - £185,195) attributable to restricted funds.

5 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Shirt Raffle income	37,596	37,596	51,117
Other Fundraising	66,846	66,846	38,404
Bath Half Marathon	36,518	36,518	23,327
	<u>140,960</u>	<u>140,960</u>	<u>112,848</u>

£140,960 (2024 - £112,848) of the income above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

6 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Interest receivable on bank deposits	<u>1,763</u>	<u>1,763</u>	<u>1,725</u>

£1,763 (2024 - £1,725) of the income above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributable to restricted funds.

7 Expenditure on raising funds

	Unrestricted funds £	Total 2025 £	Total 2024 £
Online Giving Fees	3,992	3,992	4,980
Bath Half Marathon	10,968	10,968	19,962
Shirt Raffle	10,343	10,343	19,649
Annual Dinner	27,773	27,773	29,870
Community	-	-	32,471
General donations	-	-	696
Season Ticket Renewal	916	916	1,622
Trusts and Funds	113,499	113,499	75,074
Matchday Support Costs	-	-	793
First XV	25,124	25,124	23,722
Sponsor a student	10,002	10,002	18,198
Foundation day	<u>8,624</u>	<u>8,624</u>	<u>2,127</u>
	<u>211,241</u>	<u>211,241</u>	<u>229,164</u>

£211,241 (2024 - £229,164) of the expenditure above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Education	362,238	-	362,238
Inclusion	83,672	88,307	171,979
Health	40,976	57,405	98,381
	<u>486,886</u>	<u>145,712</u>	<u>632,598</u>

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Education	282,667	-	282,667
Inclusion	83,655	110,830	194,485
Employability	721	1,329	2,050
Health	29,192	53,844	83,036
	<u>396,235</u>	<u>166,003</u>	<u>562,238</u>

	Activity undertaken directly	Activity support costs	Total 2025
	£	£	£
Education	211,365	150,873	362,238
Inclusion	100,349	71,630	171,979
Health	57,405	40,976	98,381
	<u>369,119</u>	<u>263,479</u>	<u>632,598</u>

	Activity undertaken directly	Activity support costs	Total 2024
	£	£	£
Education	183,292	99,375	282,667
Inclusion	126,112	68,373	194,485
Employability	1,329	721	2,050
Health	53,844	29,192	83,036
	<u>364,577</u>	<u>197,661</u>	<u>562,238</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

Support costs	Unrestricted funds £	Total 2025 £	Total 2024 £
Premises	28,752	28,752	22,419
Office costs	12,937	12,937	8,998
Motor expenses	2,950	2,950	6,729
Marketing and Communications	3,503	3,503	6,993
Depreciation of office equipment	6,636	6,636	5,154
Wages and salaries	163,346	163,346	118,341
Staff training and welfare	4,259	4,259	-
Legal and professional fees	24,096	24,096	17,918
Bad debts written off	8,500	8,500	-
Governance costs	8,500	8,500	11,109
	<u>263,479</u>	<u>263,479</u>	<u>197,661</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Operating leases - other assets	8,071	8,112
Audit fees	4,717	7,682
Other non-audit services	3,783	3,427
Depreciation of fixed assets	<u>6,636</u>	<u>5,154</u>

10 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses from the charity during the year.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	446,005	434,209
Social security costs	39,955	34,992
Pension costs	4,638	4,393
	<u>490,598</u>	<u>473,594</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Management	1	1
Fundraising	1	1
Programmes	13	12
	<u>15</u>	<u>14</u>

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	1	-
£80,001 - £90,000	1	1

The total employee benefits of the key management personnel of the charity were £255,496 (2024 - £265,309).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2024	77,080	77,080
At 30 June 2025	77,080	77,080
Depreciation		
At 1 July 2024	62,279	62,279
Charge for the year	6,636	6,636
At 30 June 2025	68,915	68,915
Net book value		
At 30 June 2025	8,165	8,165
At 30 June 2024	14,801	14,801

14 Debtors

	2025 £	2024 £
Trade debtors	51,300	77,440
Prepayments	13,804	14,724
Accrued income	8,668	11,045
	73,772	103,209

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	-	148
Cash at bank	366,007	228,101
	366,007	228,249

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	21,935	19,700
Other taxation and social security	9,201	8,675
Other creditors	2,658	25,973
Accruals	27,577	8,444
	<u>61,371</u>	<u>62,792</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	6,425	6,425
Between one and five years	2,398	8,823
	<u>8,823</u>	<u>15,248</u>
Other		
Within one year	1,264	1,264
Between one and five years	883	2,528
	<u>2,147</u>	<u>3,792</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

18 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Unrestricted funds					
<i>General</i>					
General Funds	58,317	831,302	(691,491)	(18,529)	179,599
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	14,801	-	(6,636)	-	8,165
	<u>86,696</u>	<u>-</u>	<u>(6,636)</u>	<u>-</u>	<u>80,060</u>
Total unrestricted funds	<u>145,013</u>	<u>831,302</u>	<u>(698,127)</u>	<u>(18,529)</u>	<u>259,659</u>
Restricted funds					
Development Fund	95,441	-	-	-	95,441
Volunteer Programme	4,512	-	-	-	4,512
Hi5 Club	24,292	6,798	(15,929)	-	15,161
Project Rugby Phase 3	3,455	70,905	(72,378)	-	1,982
HAF - BreakOut	-	17,035	(35,564)	18,529	-
Move with Bath	10,754	18,905	(21,841)	-	7,818
Hedley Foundation	-	2,000	-	-	2,000
	<u>138,454</u>	<u>115,643</u>	<u>(145,712)</u>	<u>18,529</u>	<u>126,914</u>
Total restricted funds	<u>138,454</u>	<u>115,643</u>	<u>(145,712)</u>	<u>18,529</u>	<u>126,914</u>
Total funds	<u>283,467</u>	<u>946,945</u>	<u>(843,839)</u>	<u>-</u>	<u>386,573</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	54,947	639,109	(620,245)	(15,494)	58,317
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	4,461	-	(5,154)	15,494	14,801
	<u>76,356</u>	<u>-</u>	<u>(5,154)</u>	<u>15,494</u>	<u>86,696</u>
Total unrestricted funds	<u>131,303</u>	<u>639,109</u>	<u>(625,399)</u>	<u>-</u>	<u>145,013</u>
Restricted					
Development Fund	95,441	-	-	-	95,441
Volunteer Programme	5,841	-	(1,329)	-	4,512
Hi5 Club	5,875	36,380	(17,963)	-	24,292
Project Rugby Phase 3	4,330	91,991	(92,866)	-	3,455
HAF - BreakOut	-	34,324	(34,324)	-	-
Move with Bath	7,775	22,500	(19,521)	-	10,754
	<u>119,262</u>	<u>185,195</u>	<u>(166,003)</u>	<u>-</u>	<u>138,454</u>
Total restricted funds	<u>119,262</u>	<u>185,195</u>	<u>(166,003)</u>	<u>-</u>	<u>138,454</u>
Total funds	<u>250,565</u>	<u>824,304</u>	<u>(791,402)</u>	<u>-</u>	<u>283,467</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

The specific purposes for which the designated funds are to be utilised are as follows:

Core Cost Fund

The Core Cost Fund is to be used to further improve the efficiency and impact of the Charity.

Tangible Fixed Asset Fund

The Tangible Fixed Asset Fund represents the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets.

The specific purposes for which the restricted funds are to be utilised are as follows:

Development Fund

This can be used at the discretion of the Trustees for income generating activities.

Volunteer Programme

This trains volunteers in support of the foundation. There has been no movement in this fund because training did not take place.

Project Rugby

A joint initiative between Premiership Rugby and the clubs, Gallagher and England Rugby and aims to increase participation in the game by people from traditionally underrepresented groups: Black, Asian & Minority Ethnic People, People from Lower Socio-Economic backgrounds (top 30% IMD), Disabled People.

BreakOut

The Holiday Activities Fund funded programme is a multi-agency holiday food and activity programme based in community hubs in high need areas, supporting key vulnerable families, across Bath and North East Somerset. Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provides much-needed parental down time and educational support.

Move With Bath

A 12-week programme providing localised and accessible indoor and outdoor space for children to engage in nutritional activities and physical activity. With positive Primary and Secondary School relationships in all schools in Trowbridge, the Foundation works with school nurses and pastoral leads to identify participants who require support. Working closely with Active Trowbridge, the Foundation can signpost to complementary activities.

Hi5 Club

This is an after-school club to encourage children and young people with Special Educational Needs and Disabilities to take part in social events and physical activity.

Hedley Foundation

This is a grant received to be spent on kit, equipment and training and mentoring of volunteer coaches.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
Tangible fixed assets	8,165	-	8,165
Current assets	312,865	126,914	439,779
Current liabilities	(61,371)	-	(61,371)
Total net assets	<u>259,659</u>	<u>126,914</u>	<u>386,573</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	14,801	-	14,801
Current assets	193,004	138,454	331,458
Current liabilities	(62,792)	-	(62,792)
Total net assets	<u>145,013</u>	<u>138,454</u>	<u>283,467</u>

20 Analysis of net funds

	At 1 July 2024 £	Financing cash flows £	At 30 June 2025 £
Cash at bank and in hand	<u>228,249</u>	<u>137,758</u>	<u>366,007</u>
Net debt	<u>228,249</u>	<u>137,758</u>	<u>366,007</u>
	At 1 July 2023 £	Financing cash flows £	At 30 June 2024 £
Cash at bank and in hand	<u>209,532</u>	<u>18,717</u>	<u>228,249</u>
Net debt	<u>209,532</u>	<u>18,717</u>	<u>228,249</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2025

21 Related party transactions

During the year the charity made the following related party transactions:

Bath Rugby Limited

During the period Mr T McDonald, a Trustee, was Chief Executive Officer of Bath Rugby Limited.

During the period costs charged to the charity by Bath Rugby Limited were £1,010 (2024 - £21,459). Certain costs were brought in-house in the year.

During the period income received by the charity from Bath Rugby Limited was £20,705 (2024 - £22,500).

At the balance sheet date the amount due Bath Rugby Limited was £Nil (2024 - £Nil).

Accounts

Company registration number: 04976797

Charity registration number: 1101868



The Bath Rugby Community Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Milsted Langdon LLP
Chartered Accountants and Statutory Auditor
4 Queen Street
Bath
BA1 1HE

The Bath Rugby Community Foundation

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Auditors' Report	7 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 29

The Bath Rugby Community Foundation

Reference and Administrative Details

Chief Executive Officer	Lynne Fernquest
Trustees	Tarquin McDonald Christopher Potter Louise Harvey Emma Haines Christopher Alexander Claire Taylor David Scotland Andrew Fleming, resigned 18 June 2024
Senior Management / Leadership Team	Halena Coury, Head of Fundraising Alex Randall, Community Manager Jonathan Wood, Alternative Learning Manager
Charity Registration Number	1101868
Company Registration Number	04976797
Registered Office	The charity is incorporated in England and Wales. Bath Rec Sports Hub North Parade Road Bath BA2 4ET
Auditor	Milsted Langdon LLP Chartered Accountants and Statutory Auditor 4 Queen Street Bath BA1 1HE
Bankers	Barclays Bank 15 Queen Square Bristol BS1 4NP

The Bath Rugby Community Foundation

Trustees' Report

Introduction

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report for the year ending 30 June 2024.

Purpose of the Charity

Bath Rugby Community Foundation (BRCF) exists to empower vulnerable children and young people (CYP) in Bath and its surrounding areas to succeed. We believe every child deserves a fair start in life. The charity's objects are:

- To advance and assist in advancing education.
- To provide or assist in providing recreational and leisure facilities in the interests of social welfare, with the aim of improving the conditions of life for those for whom the facilities are provided.
- To promote other charitable purposes as deemed charitable by English law.

In accordance with the Charities Act 2006, BRCF's activities are carried out for public benefit. The charity uses the power of sport to engage CYPs facing social and other disadvantages. The charity aims to improve mental and physical health, build self-esteem and confidence, and foster life skills that positively impact educational achievements and employability.

Overview of Activities

Inclusion

Our inclusion programmes provide young people from diverse and disadvantaged backgrounds the opportunities to engage in physical activity, education, and social opportunities, fostering confidence and life skills development.

- **Hi5! Clubs:** These after-school clubs for children with special educational needs and disabilities (SEND) supported 1,494 young people this year, helping them build social connections and engage in physical activity, addressing the challenges of isolation and inactivity.
- **Project Rugby & Mixed Ability Rugby:** These initiatives focused on providing inclusive opportunities for young people from underrepresented communities, empowering them to participate in rugby and other sports. The programmes helped 715 families, and over 370 children transitioned into local sports clubs, expanding access to physical activity.
- **BreakOut Hubs:** This year, the holiday programmes provided essential hot meals and a safe space for children experiencing food insecurity. These hubs also encouraged physical and creative activities, contributing to the overall mental and physical well-being of participants.

Education and Employability

Our education and employability programmes are designed to meet the needs of young people at risk of exclusion from mainstream education.

- **Alternative Learning Hub (ALH):** The ALH continues to provide a supportive and tailored approach to education for young people facing challenges in traditional schooling. This year, 95% of ALH students achieved their academic targets, demonstrating the effectiveness of this model in empowering students to succeed and prepare for future educational or employment opportunities.
- **Schools Partnership Programme:** BRCF worked with 53 schools across the region, directly engaging thousands of students to improve their resilience, life skills, and physical fitness. This programme is a key driver in addressing the educational attainment gap, especially in areas facing high levels of poverty and disadvantage.

The Bath Rugby Community Foundation

Trustees' Report

Financial Review

The total income for the year was £824,304 (2023: £731,458). Income from grants, corporate donations, and fundraising events formed the bulk of the revenue, with £395,490 (2023: £297,547) of grant income supporting the foundation's key programmes.

The total expenditure for the year was £791,402 (2023: £781,970), primarily directed towards delivering programmes and maintaining the Foundation's operations.

The surplus on unrestricted funds for the year was £13,710 (2023: deficit of £34,249). The surplus on restricted funds for the year was £19,192 (2023: deficit of £59,059).

Last years deficits reflect the way income and expenditure is accounted for by charities which is different from commercial companies who have a closer correlation between revenue and cost. For charities, the accounts are based on a flow of funds with income recognised when prescribed criteria are met. Those criteria do not necessarily correspond to the subsequent spending of the funds which can lead to a surplus of funds arising in one year followed by a deficit in the following year as funds received in the prior year are spent. Unlike a commercial company where as 'loss' is seen as a negative, for charities a deficit simply represents the positive spending of funds previously received on the good work that the charity does.

Reserves Policy: The Trustees aim to hold reserves equivalent to three months of operational costs, which is approximately £200,000. The unrestricted reserves at the year-end were £145,013 (2023: £131,303).

Fundraising Activities

The Foundation is entirely self-supporting. It generates its revenue through grants, donations and diverse fundraising activities. These efforts are crucial to the charity's programmes and therefore the charity seeks to avoid reliance on any single income stream.

A notable percentage of the charity's revenue comes from donations, particularly from high-net-worth individuals and businesses that are committed to supporting the Foundation's mission. This support is cultivated through personal relationships, targeted appeals, and corporate engagement initiatives such as the 1st XV Club Membership, where businesses and individuals contribute £7,000 annually to support the Foundation's activities. These relationships are foundational to the charity's long-term sustainability.

In addition to direct donations, event income plays a vital role in fundraising. The charity benefits significantly from high-profile fundraising events, including annual fundraising dinners and activities held on Bath Rugby matchdays. These events not only generate critical income but also raise the Foundation's profile within the community, helping to attract new donors and partners. The combination of these strategic fundraising initiatives has enabled the Foundation to maintain financial stability, even during challenging economic periods.

Governance

Bath Rugby Community Foundation's governance is overseen by its Board of Trustees, who are responsible for ensuring the charity operates in line with best practices set forth by the Charity Commission and other regulatory bodies. To uphold these standards, the Foundation uses a centralised record system that monitors the review and updating of all policies and procedures. This system ensures that policies remain current and compliant with evolving statutory requirements and charity governance guidelines.

The Bath Rugby Community Foundation

Trustees' Report

The central record not only facilitates regular policy reviews but also provides a clear framework for governance oversight. It covers critical areas such as safeguarding, health and safety, fundraising, and data protection. A nominated member of the Board of Trustees examines this record, allowing them to address risks proactively and ensure that the charity remains fully compliant across all operational areas.

Risk Management

The Trustees continuously evaluate and manage risks that may impact the charity, focusing on key areas such as safeguarding, income generation, and health and safety. Policies related to these risks are periodically updated to minimise potential threats and ensure that BRCF operates in a safe, effective, and sustainable manner. This process is integral to the Foundation's broader governance strategy and helps to safeguard its ongoing success.

Safeguarding

Safeguarding remains a priority, with continuous monitoring and updating of safeguarding policies and procedures. The introduction of the online platform My Concern has improved the management of safeguarding concerns and disclosures.

Future Plans

The Bath Rugby Community Foundation is driven by an ambitious vision to deepen its impact and extend its reach across Bath and the surrounding region. In the coming year, we are committed to scaling up our employability programmes, providing more young people with the skills, confidence, and opportunities they need to thrive in education, work, and life. By empowering those who face the greatest challenges we aim to break down barriers and create lasting, transformative change.

We will be deepening our engagement with the community, extending our programmes to reach more vulnerable children and families who need our support. By growing partnerships with schools, local organisations, and businesses, we will offer even more young people access to life-changing experiences and pathways to a brighter future.

To fuel this growth, we are prioritising the expansion of our fundraising efforts, seeking new grants and strengthening our relationships with corporate partners. These collaborations are vital to ensuring the long-term sustainability of our programmes and enabling us to continue our mission of creating lasting change in the lives of children and young people across the region.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

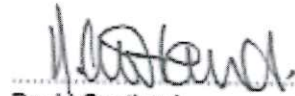
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The Bath Rugby Community Foundation

Trustees' Report

The annual report was approved by the Trustees of the charity on 16/12/24 and signed on its behalf by:



David Scotland
Trustee

16/12/24

The Bath Rugby Community Foundation

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Bath Rugby Community Foundation for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 16/12/24 and signed on its behalf by:



David Scotland
Trustee

16/12/24

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Opinion

We have audited the financial statements of The Bath Rugby Community Foundation (the 'charity') for the year ended 30 June 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 30 June 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 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 were 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community 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 matter 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 has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 where 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.
- the directors 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 Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), 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 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Auditor 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

A further description of our responsibilities is available 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 charitable company's Trustees, 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 Trustees 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 charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Milsted Langdon LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

Date: 18th December 2024

The Bath Rugby Community Foundation

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	314,241	-	314,241	359,398
Charitable activities	4	210,295	185,195	395,490	297,547
Other trading activities	5	112,848	-	112,848	73,826
Investment income	6	1,725	-	1,725	687
Total income		<u>639,109</u>	<u>185,195</u>	<u>824,304</u>	<u>731,458</u>
Expenditure on:					
Raising funds	7	(229,164)	-	(229,164)	(183,403)
Charitable activities	8	<u>(396,235)</u>	<u>(166,003)</u>	<u>(562,238)</u>	<u>(641,363)</u>
Total expenditure		<u>(625,399)</u>	<u>(166,003)</u>	<u>(791,402)</u>	<u>(824,766)</u>
Net income/(expenditure)		<u>13,710</u>	<u>19,192</u>	<u>32,902</u>	<u>(93,308)</u>
Net movement in funds		13,710	19,192	32,902	(93,308)
Reconciliation of funds					
Total funds brought forward		<u>131,303</u>	<u>119,262</u>	<u>250,565</u>	<u>343,873</u>
Total funds carried forward	18	<u><u>145,013</u></u>	<u><u>138,454</u></u>	<u><u>283,467</u></u>	<u><u>250,565</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

The notes on pages 13 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

(Registration number: 04976797)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	14,801	4,461
Current assets			
Debtors	14	103,209	123,950
Cash at bank and in hand	15	<u>228,249</u>	<u>209,532</u>
		331,458	333,482
Creditors: Amounts falling due within one year	16	<u>(62,792)</u>	<u>(87,378)</u>
Net current assets		<u>268,666</u>	<u>246,104</u>
Net assets		<u>283,467</u>	<u>250,565</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		138,454	119,262
Unrestricted income funds			
Unrestricted funds		<u>145,013</u>	<u>131,303</u>
Total funds	18	<u>283,467</u>	<u>250,565</u>

The financial statements on pages 10 to 29 were approved by the Trustees, and authorised for issue on 16/12/24 and signed on their behalf by:


David Scotland
Trustee

16/12/24

The Bath Rugby Community Foundation

Statement of Cash Flows for the Year Ended 30 June 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		32,902	(93,308)
Adjustments to cash flows from non-cash items			
Depreciation	13	5,154	5,913
Investment income	6	<u>(1,725)</u>	<u>(687)</u>
		36,331	(88,082)
Working capital adjustments			
Decrease/(increase) in debtors	14	20,741	(12,444)
(Decrease)/increase in creditors	16	<u>(24,585)</u>	<u>42,950</u>
Net cash flows from operating activities		<u>32,487</u>	<u>(57,576)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	1,725	687
Purchase of tangible fixed assets	13	<u>(15,495)</u>	<u>(2,535)</u>
Net cash flows from investing activities		<u>(13,770)</u>	<u>(1,848)</u>
Net increase/(decrease) in cash and cash equivalents		18,717	(59,424)
Cash and cash equivalents at 1 July		<u>209,532</u>	<u>268,956</u>
Cash and cash equivalents at 30 June		<u><u>228,249</u></u>	<u><u>209,532</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bath Rec Sports Hub
North Parade Road
Bath
BA2 4ET

These financial statements were authorised for issue by the Trustees on

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Bath Rugby Community 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.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The Trustees have reviewed the supply chains, key donors and the capital resources available and consider that the charity has adequate resources in place to continue trading for the next twelve months.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Volunteer time

No amount is included in the financial statements for volunteer time in line with the Charity SORP (FRS 102).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT is included as a separate expense in the Statement of Financial Activities.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	10% straight line
Motor vehicles	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;			
General donations	156,848	156,848	188,575
First XV	68,700	68,700	80,500
Annual dinner	59,425	59,425	64,987
Gift aid	18,518	18,518	14,238
Foundation day	10,750	10,750	11,098
	<u>314,241</u>	<u>314,241</u>	<u>359,398</u>

£314,241 (2023 - £359,398) of the income above was attributable to unrestricted funds and £Nil (2023 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Education	197,425	-	197,425	143,168
Inclusion	12,870	128,371	141,241	68,325
Employability	-	-	-	7,064
Health	-	56,824	56,824	78,990
	<u>210,295</u>	<u>185,195</u>	<u>395,490</u>	<u>297,547</u>

£210,295 (2023 - £206,722) of the income above was attributable to unrestricted funds and £185,195 (2023 - £90,825) attributable to restricted funds.

5 Income from other trading activities

	Unrestricted funds £	Total 2024 £	Total 2023 £
Shirt Raffle income	51,117	51,117	27,783
Other Fundraising	38,404	38,404	18,515
Bath Half Marathon	<u>23,327</u>	<u>23,327</u>	<u>27,528</u>
	<u>112,848</u>	<u>112,848</u>	<u>73,826</u>

£112,848 (2023 - £73,826) of the income above was attributable to unrestricted funds and £Nil (2023 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

6 Investment income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	1,725	1,725	687

£1,725 (2023 - £687) of the income above was attributable to unrestricted funds and £Nil (2023 - £Nil) attributable to restricted funds.

7 Expenditure on raising funds

	Unrestricted funds £	Total 2024 £	Total 2023 £
Online Giving Fees	4,980	4,980	3,505
Bath Half Marathon	19,962	19,962	16,823
Shirt Raffle	19,649	19,649	6,296
Annual Dinner	29,870	29,870	30,489
Community	32,471	32,471	-
General donations	696	696	4,929
Season Ticket Renewal	1,622	1,622	-
Trusts and Funds	75,074	75,074	34,984
Matchday Support Costs	793	793	9,468
First XV	23,722	23,722	18,468
Grant Support Costs	-	-	35,505
Sponsor a student	18,198	18,198	18,719
Foundation day	2,127	2,127	4,217
	<u>229,164</u>	<u>229,164</u>	<u>183,403</u>

£229,164 (2023 - £183,403) of the expenditure above was attributable to unrestricted funds and £Nil (2023 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
Education	282,667	-	282,667
Inclusion	83,655	110,830	194,485
Employability	721	1,329	2,050
Health	29,192	53,844	83,036
	<u>396,235</u>	<u>166,003</u>	<u>562,238</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
Education	251,034	12,705	263,739
Inclusion	103,154	108,213	211,367
Employability	15,099	8,366	23,465
Health	122,192	20,600	142,792
	<u>491,479</u>	<u>149,884</u>	<u>641,363</u>

	Activity undertaken directly £	Activity support costs £	2024 £
Education	183,292	99,375	282,667
Inclusion	126,112	68,373	194,485
Employability	1,329	721	2,050
Health	53,844	29,192	83,036
	<u>364,577</u>	<u>197,661</u>	<u>562,238</u>

	Activity undertaken directly £	Activity support costs £	2023 £
Education	145,306	118,433	263,739
Inclusion	116,451	94,915	211,366
Employability	12,928	10,537	23,465
Health	78,671	64,122	142,793
	<u>353,356</u>	<u>288,007</u>	<u>641,363</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

Support costs	Unrestricted funds £	Total 2024 £	Total 2023 £
Premises	22,419	22,419	34,473
Office costs	8,998	8,998	10,705
Motor expenses	6,729	6,729	6,659
Travel and subsistence	-	-	144
Marketing and Communications	6,993	6,993	50,424
Depreciation of office equipment	5,154	5,154	5,914
Wages and salaries	118,341	118,341	148,483
Legal and professional fees	17,918	17,918	13,611
Governance costs	11,109	11,109	17,594
	<u>197,661</u>	<u>197,661</u>	<u>288,007</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Operating leases - other assets	8,112	8,792
Audit fees	7,682	7,300
Other non-audit services	3,427	3,344
Depreciation of fixed assets	<u>5,154</u>	<u>5,913</u>

10 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses from the charity during the year.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	434,209	389,101
Social security costs	34,992	25,258
Pension costs	4,393	8,082
	<u>473,594</u>	<u>422,441</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Management	1	2
Fundraising	1	1
Programmes	12	11
	<u>14</u>	<u>14</u>

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

The total employee benefits of the key management personnel of the charity were £265,309 (2023 - £170,153).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2023	61,585	61,585
Additions	<u>15,495</u>	<u>15,495</u>
At 30 June 2024	<u>77,080</u>	<u>77,080</u>
Depreciation		
At 1 July 2023	57,125	57,125
Charge for the year	<u>5,154</u>	<u>5,154</u>
At 30 June 2024	<u>62,279</u>	<u>62,279</u>
Net book value		
At 30 June 2024	<u>14,801</u>	<u>14,801</u>
At 30 June 2023	<u>4,460</u>	<u>4,460</u>

14 Debtors

	2024 £	2023 £
Trade debtors	77,440	71,208
Prepayments	14,724	14,950
Accrued income	<u>11,045</u>	<u>37,792</u>
	<u>103,209</u>	<u>123,950</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	148	126
Cash at bank	<u>228,101</u>	<u>209,406</u>
	<u>228,249</u>	<u>209,532</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	19,700	31,728
Other taxation and social security	8,675	9,544
Other creditors	25,973	36,160
Accruals	8,444	9,946
	<u>62,792</u>	<u>87,378</u>
		2023
		£
Resources deferred in the period		<u>34,442</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	6,425	8,576
Between one and five years	<u>8,823</u>	<u>13,098</u>
	<u>15,248</u>	<u>21,674</u>
Other		
Within one year	1,264	1,517
Between one and five years	<u>2,528</u>	<u>4,550</u>
	<u>3,792</u>	<u>6,067</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

18 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	54,947	639,109	(620,245)	(15,494)	58,317
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	4,461	-	(5,154)	15,494	14,801
	<u>76,356</u>	<u>-</u>	<u>(5,154)</u>	<u>15,494</u>	<u>86,696</u>
Total unrestricted funds	<u>131,303</u>	<u>639,109</u>	<u>(625,399)</u>	<u>-</u>	<u>145,013</u>
Restricted funds					
Development Fund	95,441	-	-	-	95,441
Volunteer Programme	5,841	-	(1,329)	-	4,512
High Five Club	5,875	36,380	(17,963)	-	24,292
Project Rugby Phase 3	4,330	91,991	(92,866)	-	3,455
HAF - BreakOut	-	34,324	(34,324)	-	-
Move with Bath	7,775	22,500	(19,521)	-	10,754
Total restricted funds	<u>119,262</u>	<u>185,195</u>	<u>(166,003)</u>	<u>-</u>	<u>138,454</u>
Total funds	<u>250,565</u>	<u>824,304</u>	<u>(791,402)</u>	<u>-</u>	<u>283,467</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	85,818	640,633	(668,969)	(2,535)	54,947
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	7,839	-	(5,913)	2,535	4,461
	<u>79,734</u>	<u>-</u>	<u>(5,913)</u>	<u>2,535</u>	<u>76,356</u>
Total unrestricted funds	<u>165,552</u>	<u>640,633</u>	<u>(674,882)</u>	<u>-</u>	<u>131,303</u>
Restricted					
Development Fund	95,441	-	-	-	95,441
Raising the Game, Secondary	6,726	-	(6,726)	-	-
Volunteer Programme	9,382	-	(3,541)	-	5,841
Heart of a Lion	4,641	-	(4,641)	-	-
High Five Club	31,442	3,598	(29,165)	-	5,875
Project Rugby Phase 3	14,010	64,727	(74,407)	-	4,330
Mindset Matters	5,979	-	(5,979)	-	-
Move with Bath	5,875	22,500	(20,600)	-	7,775
Farleigh Performance	4,825	-	(4,825)	-	-
Total restricted funds	<u>178,321</u>	<u>90,825</u>	<u>(149,884)</u>	<u>-</u>	<u>119,262</u>
Total funds	<u>343,873</u>	<u>731,458</u>	<u>(824,766)</u>	<u>-</u>	<u>250,565</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

The specific purposes for which the designated funds are to be utilised are as follows:

Core Cost Fund

The Core Cost Fund is to be used to further improve the efficiency and impact of the Charity.

Tangible Fixed Asset Fund

The Tangible Fixed Asset Fund represents the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets.

The specific purposes for which the restricted funds are to be utilised are as follows:

Development Fund

This can be used at the discretion of the Trustees for income generating activities.

Raising the Game Secondary

Raising the Game Secondary is secondary school-based mentoring programme for children who are disengaged with school and/or at risk of exclusion. This is an intensive programme and the participants are supported in small groups.

Volunteer Programme

This trains volunteers in support of the foundation. There has been no movement in this fund because March - June training did not take place.

Heart of a Lion

This is a programme funded by Heart Research UK working with students in Y5 from primary schools in Bath and the surrounding areas. The aim of the programme is to educate the children about the risk factors of heart disease and how to ensure they have a healthy heart. This programme has now been fully delivered with the remaining income being invoiced following the submission of a final report to Heart Research UK.

Schools Partnership

A school-based mentoring programme for primary and secondary school children who are disengaged with mainstream education and/or at risk of exclusion.

Project Rugby

A joint initiative between Premiership Rugby and the clubs, Gallagher and England Rugby and aims to increase participation in the game by people from traditionally underrepresented groups: Black, Asian & Minority Ethnic People, People from Lower Socio-Economic backgrounds (top 30% IMD), Disabled People.

Advantage

This is a partnership with the West of England Combined Authority and is for 19 to 24-year-olds who are already, or are in danger of becoming, NEET (Not in Education, Employment or Training). The course was created to not only encourage young people to enrol on college courses or gain the confidence to find job roles, but also to create a peer support group within them in which they could encourage and support each other on their journey.

Alternative Learning Hub

The Foundation has teamed up with Bath College to deliver an education programme for teenagers disengaged with traditional education. Students learn differently. Cooking with professional chefs, trading with professional accountants and training with Olympic medal winning athletes can all be expected in a day. Our lessons and assessments are different. A podcast might be seen as equal to a written assessment.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

BreakOut

The Holiday Activities Fund funded programme is a multi-agency holiday food and activity programme based in community hubs in high need areas, supporting key vulnerable families, across Bath and North East Somerset. Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provides much-needed parental down time and educational support.

Move With Bath

A 12-week programme providing localised and accessible indoor and outdoor space for children to engage in nutritional activities and physical activity. With positive Primary and Secondary School relationships in all schools in Trowbridge, the Foundation works with school nurses and pastoral leads to identify participants who require support. Working closely with Active Trowbridge, the Foundation can signpost to complementary activities.

Hi5 Club

This is an after-school club to encourage children and young people with Special Educational Needs and Disabilities to take part in social events and physical activity.

Farleigh Performance

Farleigh Performance is not a delivery programme, it's an executive leadership company we sometimes work in partnership with and they pay us.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 June 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	14,801	-	-	14,801
Current assets	193,004	-	138,454	331,458
Current liabilities	(62,792)	-	-	(62,792)
Total net assets	<u>145,013</u>	<u>-</u>	<u>138,454</u>	<u>283,467</u>

	Unrestricted funds		Restricted funds	Total funds at 30 June 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	4,461	-	4,461
Current assets	142,325	71,895	119,262	333,482
Current liabilities	(87,378)	-	-	(87,378)
Total net assets	<u>54,947</u>	<u>76,356</u>	<u>119,262</u>	<u>250,565</u>

20 Analysis of net funds

	At 1 July 2023	Financing cash flows	At 30 June 2024
	£	£	£
Cash at bank and in hand	<u>209,532</u>	<u>18,717</u>	<u>228,249</u>
Net debt	<u>209,532</u>	<u>18,717</u>	<u>228,249</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2024

	At 1 July 2022 £	Financing cash flows £	At 30 June 2023 £
Cash at bank and in hand	268,956	(59,424)	209,532
Net debt	268,956	(59,424)	209,532

21 Related party transactions

During the year the charity made the following related party transactions:

Bath Rugby Limited

During the period Mr T McDonald, a Trustee, was Chief Executive Officer of Bath Rugby Limited.

During the period costs charged to the charity by Bath Rugby Limited were £21,459 (2023 - £54,393). Certain costs were brought in-house in the year.

During the period income received by the charity from Bath Rugby Limited amounted to £45,000 (2023 - £25,500).

At the balance sheet date the amount due from Bath Rugby Limited was £Nil (2023 - £16,385).

Accounts

Company registration number: 04976797

Charity registration number: 1101868



The Bath Rugby Community Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Milsted Langdon LLP
Chartered Accountants and Statutory Auditor
4 Queen Street
Bath
BA1 1HE

The Bath Rugby Community Foundation

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Statement of Trustees' Responsibilities	9
Independent Auditors' Report	10 to 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 to 32

The Bath Rugby Community Foundation

Reference and Administrative Details

Chief Executive Officer	Lynne Fernquest
Trustees	Tarquin McDonald Christopher Edward Potter Louise Harvey Emma Haines Christopher Alexander Claire Taylor David Scotland Andrew Fleming
Senior Management / Leadership Team	Halena Coury, Head of Fundraising Caryl Thomas, Programme Development Manager
Charity Registration Number	1101868
Company Registration Number	04976797
Registered Office	The charity is incorporated in England and Wales. Bath Rec Sports Hub North Parade Road Bath BA2 4ET
Auditor	Milsted Langdon LLP Chartered Accountants and Statutory Auditor 4 Queen Street Bath BA1 1HE
Bankers	Barclays Bank 15 Queen Square Bristol BS1 4NP

The Bath Rugby Community Foundation

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2023.

Summary of the purposes of the charity as set out in its governing documents:

The Bath Rugby Community Foundation's (BRF) charitable objects as defined in its governing documents are:

- To advance and to assist in advancing education;
- To provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for those for whom the facilities are provided;
- To promote any other such purpose which is charitable according to English law.

In pursuing these purposes, BRF seeks to **enhance the lives of children and young people** using the power of sport. It focuses on those with social and other disadvantages by imparting the values of collaboration, trust, hope, belief and compassion.

BRF seeks to **motivate, raise self-esteem and confidence, and improve life skills** in young people by impacting positively on educational achievement through social interaction.

The purpose of Bath Rugby Foundation is to empower vulnerable children and young people in Bath and surrounding areas to succeed.

In setting the aims and objectives of BRF the Trustees have complied with the duty to have due regard to public benefit guidance published by the Charity Commission.

Why we exist and our main activities:

Around 20% of children in this UNESCO World Heritage City live in poverty. A child born in Twerton will live on average 9.3 years less than one born in Bear Flat - two miles apart.

We have an overarching ambition to improve the mental and physical health of participants and develop a growth mindset. We focus on three main areas of need - **Inclusion, Education and Employability**.

Inclusion

The Foundation provides an inclusive community and can offer greater opportunities to beneficiaries compared to other providers largely due to our relationship with local businesses, including Bath Rugby, and our central location in the city at Bath Rec Sports Hub. Our three main inclusive programmes are Project Rugby, Hi5! Clubs and BreakOut Hubs.

Project Rugby is a joint initiative between Premiership Rugby, England Rugby, and rugby club charities, which builds on their existing work to develop new, fully inclusive rugby teams. The programme is designed to increase participation in the game by people from underrepresented groups:

- Ethnically diverse communities.
- People from lower socio-economic backgrounds.
- Youngsters with Special Educational Needs and Disabilities (SEND).

This is our only rugby-focussed programme and supports its purpose that every child and young person should have the opportunity to be actively involved in sport.

We know from experience, rugby has the ability to change how individuals feel, and communities connect and can inspire societal change.

The Bath Rugby Community Foundation

Trustees' Report

We are particularly passionate about Mixed Ability rugby, which is a form of the sport where all abilities are encouraged to play on the same team. The Foundation set up the first male team regionally in 2017 (Walcot Warriors) and the first female team nationally in 2019 (Bath Ladies Trojans). Both have impacted significantly on the rugby community, challenging the perceptions of players, facilitators, and parents as well as the wider rugby community including the clubs themselves.

The Foundation works in partnership with a rugby club and provides a 6-month setup, training, and support package. Recruitment, governance, funding, training, schemes of work, and regular meetings are all aspects that are provided by the charity, with the overriding aim of creating a self-sustainable, fully integrated, and recognised team at the club.

Hi5! Clubs Bath Rugby Foundation's Hi5! programme is a testament to our commitment to making a positive impact in our community. Hi5! represents our after-school fun and activity clubs tailored for youngsters with Special Education Needs (SEN). Our primary objectives are clear: to enhance the well-being of young people, alter perceptions of disability within our community, and create sustainable, inclusive clubs accessible to all.

Hi5! is a dedicated effort to foster social interaction and promote physical fitness among children and young people aged 7-25. Over the course of a week, the programme offers a diverse range of activities, including multi-sports, social gatherings, dance, golf, and rugby.

These clubs are meticulously designed to provide a holistic approach to the mental and physical well-being of children and young people with additional needs and disabilities. All activities empower participants to overcome obstacles, leading them toward a healthier, more fulfilling, and independent lifestyle.

The impact of Hi5! is profound. It boosts self-confidence, reduces feelings of isolation, increases physical activity, and fosters the formation of meaningful friendships. The outcomes are not just statistics; they are the stories of remarkable young individuals who find a sense of belonging, purpose, and joy. The programme is funded by grants and the students themselves.

Summer, Easter, and Christmas BreakOut BreakOut is more than just a holiday activity and food programme; it's a lifeline for families who need it most. Designed to provide essential support during school holidays, BreakOut Hubs are a beacon of hope for children facing food insecurity and additional vulnerabilities.

At BreakOut Hubs, Bath Rugby Foundation goes beyond offering free hot and nutritious meals. BreakOut creates safe spaces where children can explore enriching sports, arts, crafts, and food nutrition activities. It's about nourishing young minds and bodies.

The charity's commitment doesn't stop with children. It understands the challenges faced by families living on or below the poverty line, especially during those long summer breaks. Without BreakOut, many of these children would return to school malnourished and ill-prepared for the academic year ahead. Instead of enjoying a holiday, they often experience stress, boredom, and anxiety.

BreakOut Hubs are a result of the Foundation's deep understanding of the local landscape and the pressing need for tailored support. In B&NES, over 18% of youngsters aged 15 and under live in households with income below 60% of the national median (after housing costs). More students than ever before are relying on free school meals to get by.

The Bath Rugby Community Foundation

Trustees' Report

The Foundation is dedicated to ensuring that every child gets the nourishment, support, and opportunities they deserve during school holidays, empowering them and their families to break free from the cycle of poverty and reach for a brighter future. The programme is funded through the Holiday and Activities Food Fund (HAF).

Education and Employability

Alternative Learning Hub We are also committed to expanding our work at The Rec for at-risk-of-exclusion students by working in partnership with academy trusts and Bath College. We continue to explore growth opportunities with this programme. Schools and colleges are reporting an increase in numbers of at-risk-of-exclusion students, and both continue to report the gap between the highest and lowest performing pupils (attainment gap) is increasing year on year. B&NES sits 146th out of 150 local authorities in this league table. The Covid-19 pandemic will only serve to expand this gap further.

School is fantastic but it isn't for everyone. For young people who are disengaged with mainstream education or need an additional or alternative practical style of learning environment, there are too few quality options. Almost 1.1m young people in the UK are not in education, employment, or training. Just over half (53.6%) are looking for work and without action, the country risks losing them to a cycle of unemployment, disillusionment, and disengagement.

Bath Rugby Foundation brings 20 years of experience building quality relationships with this group of young people and Bath College is an outstanding provider of education courses.

Together our purpose is to change the face of alternative education in B&NES.

Both Bath Rugby Foundation and Bath College have identified groups of young people who are falling through the net and are working together to deliver a programme that will take learners as young as 14 on a journey back into education, training, or employment.

This is not ordinary education. All courses focus on helping young people challenge what they want to improve about themselves. This is achieved through life skills and enrichment sessions looking at personal growth and being successful in life. Cooking with professional chefs, trading with accountants, and training with Olympic medal-winning athletes can all be expected. When it comes to lessons, it's all about thinking differently. A podcast might be seen as equal to a written assessment, sessions will involve being creative and challenging traditional learning.

Schools Partnership BRF has been deeply engaged in a mission to foster character development in primary and secondary schools, leaving an indelible mark on students' lives. The Foundation emphasises inclusivity, physical activity, and crucial life skills. This is against a backdrop where Sport England's Active Lives Children and Young People Survey details the health and wellness benefits of children and young people being active for up to 60 minutes every day.

Our Huddle programme is designed to address the specific needs of students with Special Educational Needs and Disabilities (SEND) who face social isolation and are proportionately in more need of physical activity. SEND-specific sessions can be delivered to the entire class, during lunchtime clubs, or as part of after-school provision.

The Bath Rugby Community Foundation

Trustees' Report

The Engage programme builds essential life skills such as resilience, empathy, teamwork, focus, and leadership. This programme also includes a dedicated session on online safety awareness to equip young people with the knowledge they need to navigate the digital world safely. Alongside character development, the Foundation provides specialised sports coaching in a variety of sports, ranging from rugby to dance.

For secondary schools, the **Lineout** programme offers tailored support to 4-10 selected students at risk of exclusion or those in need of additional assistance. The Foundation provides 15 hours of facilitated learning opportunities, which include indoor tasks and creative rugby practices.

At the end of all programmes, students take part in a celebration event enabling them to showcase their skills, boost their self-esteem, and provide a sense of accomplishment.

The Schools Partnership impact is about empowering the next generation with the skills, confidence, and resilience to thrive in an ever-changing world. It's about nurturing character, building confidence, and instilling vital life skills.

How we raise funds to finance our work:

We employ professional fundraising and event management personnel and link our fundraising to a three-year strategic plan approved by the Trustee group. Management accounts are monitored and reported on monthly. Our Head of Fundraising is a member of the Institute of Fundraising.

We rely on a mixed economy of funding streams so there is no overreliance on one stream of income. The main sources are service provision, Premiership Rugby, trusts and foundations, events, and individual and corporate donations.

During the year under consideration, income from donations and legacies increased from £266,322 to £359,398.

We have no examples of any failure by the charity, or any person acting on behalf of the charity, to comply with fundraising standards.

Looking ahead grants from trusts and foundations is an area of development and growth for the charity.

Donations and corporate support also continues to be an area of growth. We continue to work with local businesses and private donors on a 1stXVClub membership scheme where businesses and individuals commit to donating £7,000/year to BRF.

We have not monitored the fundraising activities of any person acting on our behalf and have not received any complaints about the fundraising activities of the charity or about anyone acting on our behalf for the purposes of fundraising.

To safeguard vulnerable young people from any intrusion and the public from undue pressure to donate money we have a GDPR compliant CRM environment. This ensures that we only contact people when we have their permission or legitimate interest to do so.

The Bath Rugby Community Foundation

Trustees' Report

Review of the charity's financial position:

Total income for 2022/23 was £731,458 compared to £914,416 in 2021/22.

Total income was lower than the previous financial year because, although there is less impact of the pandemic fundraising events in the financial year, grant income in the previous year of £450,000 was significant.

The deficit on unrestricted funds for the year was £34,249. The deficit on restricted funds for the year - £59,059 - related to grant revenue received in the previous financial year and then spent during the year under consideration.

These deficits reflect the way income and expenditure is accounted for by charities which is different from commercial companies who have a closer correlation between revenue and cost. For charities, the accounts are based on a flow of funds with income recognised when prescribed criteria are met. Those criteria do not necessarily correspond to the subsequent spending of the funds which can lead to a surplus of funds arising in one year followed by a deficit in the following year as funds received in the prior year are spent. Unlike a commercial company where a 'loss' is seen as a negative, for charities a deficit simply represents the positive spending of funds previously received on the good work that the charity does.

Policy and amount of reserves held:

It is the Trustees' objective to hold free reserves to cover at least three months' recurring operational costs which amounts to £171,750. With free reserves of £126,842 at the balance sheet date this means that the charity reserves are below the required amount to be in line with this policy. The Trustees consider the charity has sufficient forecast income and available reserves to cover the ongoing activities of the charity in the foreseeable future. With the permission of the donor the Trustees have the ability to draw on the Development Fund to develop the business.

Volunteers policy:

BRF welcomes applications for voluntary positions from individuals who have direct personal or family experience working with children and young people. We promote a range of opportunities for individuals who use our services to become involved in the organisation as volunteers and our Operations Manager has devised a safer recruitment process. During the year under review, volunteers worked for us in a variety of capacities - administrative support, supporting our coaches and a range of community fundraising activities and events, and as support assistants for our programmes. All BRF Trustees are volunteers.

A description of the principal risks facing the charity:

The Trustees acknowledge their responsibility to identify, assess and manage risks. We have a Risk Register, and this is reviewed annually and reported on at board meetings.

The Chief Executive works with the delivery and business team to identify key risks to the charity, and these are assessed and rated on an individual basis. The three main areas of risk that have been identified are:

Safeguarding

- There is a regularly reviewed Safeguarding Policy in place. This has been given to and signed by all staff;
- All staff with direct contact with vulnerable children and young people have had external training and DBS checks;
- A trained Safeguarding Officer and two deputies are in place;
- All Delivery sessions are covered by two coaches;
- All staff are trained to deliver the courses to the appropriate standard; and
- Two references are required for all new staff, Trustees and volunteers.

The Bath Rugby Community Foundation

Trustees' Report

Ability to generate sufficient income

- Professional fundraising and event management personnel are employed;
- BRF links budget to business planning and objectives;
- Monitoring and reporting monthly to the finance 'group';
- Using proper costing procedures for service delivery;
- Monthly management accounts;
- Mixed economy of funding streams with no over reliance on one stream; and
- Building up sufficient reserves.

Health and safety

- All sessions covered by two coaches;
- All staff trained to deliver courses to the appropriate standard;
- A risk assessment is carried out at all sessions before coaching begins;
- Vehicles are properly maintained and insured;
- All sessions are carried out in a suitable place for the activity;
- We comply with the law and current regulations;
- All staff undergo induction and full training; and
- Monitoring and reporting procedures are in place.

Bath Rugby Foundation is a company limited by guarantee and a registered charity with the Charity Commission for England and Wales. The company was established under a set of Articles of Association, which set out the objects and powers of the organisation.

The Directors of the company are also the Trustees of the charity. Trustees have control of the organisation, its funds and assets and are responsible for overall strategic and operational management. There is a three times three years rotation and fixed period of service. All Trustees give their time voluntarily and receive no benefits. Trustees are appointed via a safer recruitment process and are inducted and trained by other Trustees and in consultation with the Chief Executive. All are DBS checked.

The Chair and Treasurer are elected by the Trustees and the Board may appoint a Chair and Treasurer from within or outside the Board. To ensure that new Trustees are appointed regularly the Board has undertaken a skills audit of current Trustees and matched those against skills requirements after analysing the most recent business plan in order to identify skills gaps. The Board continues to seek to recruit people with appropriate skills, experience and/or passion and invites potential new Trustees to shadow their meetings as well as undertake the pre Trustee induction process.

Day-to-day management of the organisation is delegated to the Chief Executive, who manages a team of staff, consultants and upwards of 150 volunteers.

The Foundation's remuneration procedure stipulates that the pay of all senior staff, including the Chief Executive, is reviewed and set by the Board of Trustees at their quarterly board meetings. Except for staff roles changing, salaries are reviewed annually.

Seven days prior to board meetings, the Chief Executive's report is circulated along with management accounts and any relevant documents. In between meetings the board is kept up to date with emails from the Chief Executive and Chairman of Trustees.

The Trustees have assessed the major risks to which the organisation is exposed and are satisfied that systems are in place to mitigate exposure.

We continue to review our safeguarding policies and procedures. We have seen an increase in disclosures to staff from our students predominantly studying within the employability strand and this has led us on implementing an online platform (My Concern) to manage safeguarding concerns and disclosures and a user-friendly and secure system for staff.

The Bath Rugby Community Foundation

Trustees' Report

Relationship with any related parties:

We are Bath Rugby's charity, but we are separately governed and separately financed. Bath Rugby's Chief Executive Officer, Tarquin McDonald is a member of the Trustee group.

Charity name: The Bath Rugby Community Foundation

Any other name: Bath Rugby Foundation

Charity number: 1101868.

Charity address: Bath Rec Sports Hub, North Parade Road, Bath, BA2 4ET

List of Trustees: 22/23 and newly appointed:

Andrew Fleming - Treasurer

Christopher Alexander

Christopher Potter

Claire Taylor

David Scotland

Emma Haines

Tarquin McDonald

Lee Mears (retired July 2022)

Louise Harvey

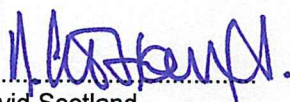
Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustee confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 21/03/2024 and signed on its behalf by:



David Scotland
Trustee

The Bath Rugby Community Foundation

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Bath Rugby Community Foundation for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

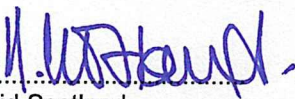
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 21/03/2024 and signed on its behalf by:


.....
David Scotland
Trustee

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Opinion

We have audited the financial statements of The Bath Rugby Community Foundation (the 'charity') for the year ended 30 June 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 30 June 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 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 were 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community 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 matter 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 has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 where 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.
- the directors 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 Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), 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 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Auditor 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

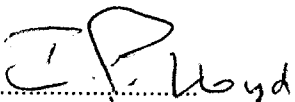
- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

A further description of our responsibilities is available 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 charitable company's Trustees, 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 Trustees 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 charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.


.....
Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Milsted Langdon LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

Date: 22nd March 2024

The Bath Rugby Community Foundation

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	359,398	-	359,398	266,322
Charitable activities	4	206,722	90,825	297,547	604,438
Other trading activities	5	73,826	-	73,826	43,629
Investment income	6	687	-	687	27
Total income		<u>640,633</u>	<u>90,825</u>	<u>731,458</u>	<u>914,416</u>
Expenditure on:					
Raising funds	7	(183,403)	-	(183,403)	(72,958)
Charitable activities	8	<u>(491,479)</u>	<u>(149,884)</u>	<u>(641,363)</u>	<u>(983,180)</u>
Total expenditure		<u>(674,882)</u>	<u>(149,884)</u>	<u>(824,766)</u>	<u>(1,056,138)</u>
Net expenditure		<u>(34,249)</u>	<u>(59,059)</u>	<u>(93,308)</u>	<u>(141,722)</u>
Net movement in funds		(34,249)	(59,059)	(93,308)	(141,722)
Reconciliation of funds					
Total funds brought forward		<u>165,552</u>	<u>178,321</u>	<u>343,873</u>	<u>485,595</u>
Total funds carried forward	18	<u><u>131,303</u></u>	<u><u>119,262</u></u>	<u><u>250,565</u></u>	<u><u>343,873</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

The notes on pages 16 to 32 form an integral part of these financial statements.

The Bath Rugby Community Foundation

(Registration number: 04976797)

Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	4,461	7,839
Current assets			
Debtors	14	123,950	111,506
Cash at bank and in hand	15	<u>209,532</u>	<u>268,956</u>
		333,482	380,462
Creditors: Amounts falling due within one year	16	<u>(87,378)</u>	<u>(44,428)</u>
Net current assets		<u>246,104</u>	<u>336,034</u>
Net assets		<u><u>250,565</u></u>	<u><u>343,873</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		119,262	178,321
Unrestricted income funds			
Unrestricted funds		<u>131,303</u>	<u>165,552</u>
Total funds	18	<u><u>250,565</u></u>	<u><u>343,873</u></u>

The financial statements on pages 13 to 32 were approved by the Trustees, and authorised for issue on ~~21/03/2024~~ 21/03/2024, and signed on their behalf by:



 David Scotland
 Trustee



 Andrew Fleming
 Trustee

The notes on pages 16 to 32 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Statement of Cash Flows for the Year Ended 30 June 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash expenditure		(93,308)	(141,722)
Adjustments to cash flows from non-cash items			
Depreciation	13	5,913	9,791
Investment income	6	<u>(687)</u>	<u>(27)</u>
		(88,082)	(131,958)
Working capital adjustments			
(Increase)/decrease in debtors	14	(12,444)	311,100
Increase/(decrease) in creditors	16	<u>42,950</u>	<u>(183,032)</u>
Net cash flows from operating activities		<u>(57,576)</u>	<u>(3,890)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	687	27
Purchase of tangible fixed assets	13	<u>(2,535)</u>	<u>-</u>
Net cash flows from investing activities		<u>(1,848)</u>	<u>27</u>
Net decrease in cash and cash equivalents		(59,424)	(3,863)
Cash and cash equivalents at 1 July		<u>268,956</u>	<u>272,819</u>
Cash and cash equivalents at 30 June		<u><u>209,532</u></u>	<u><u>268,956</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 32 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bath Rec Sports Hub
North Parade Road
Bath
BA2 4ET

These financial statements were authorised for issue by the Trustees on 21/03/2024

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Bath Rugby Community 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.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The Trustees have reviewed the supply chains, key donors and the capital resources available and consider that the charity has adequate resources in place to continue trading for the next twelve months.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Volunteer time

No amount is included in the financial statements for volunteer time in line with the Charity SORP (FRS 102).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT is included as a separate expense in the Statement of Financial Activities.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	10% straight line
Motor vehicles	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;			
General donations	188,575	188,575	103,022
Raising the Game, Primary & Secondary	-	-	29,933
First XV	80,500	80,500	40,593
Annual dinner	64,987	64,987	69,160
Gift aid	14,238	14,238	23,614
Foundation day	11,098	11,098	-
	<u>359,398</u>	<u>359,398</u>	<u>266,322</u>

£359,398 (2022 - £236,389) of the income above was attributable to unrestricted funds and £Nil (2022 - £29,933) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Education	143,168	-	143,168	71,491
Inclusion	-	68,325	68,325	103,385
Employability	7,064	-	7,064	17,943
Health	56,490	22,500	78,990	411,619
	<u>206,722</u>	<u>90,825</u>	<u>297,547</u>	<u>604,438</u>

£206,722 (2022 - £6,059) of the income above was attributable to unrestricted funds and £90,825 (2022 - £598,379) attributable to restricted funds.

5 Income from other trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Shirt Raffle income	27,783	27,783	31,765
Other Fundraising	18,515	18,515	8,165
Bath Half Marathon	27,528	27,528	2,799
Russell Howard	-	-	900
	<u>73,826</u>	<u>73,826</u>	<u>43,629</u>

£73,826 (2022 - £43,629) of the income above was attributable to unrestricted funds and £Nil (2022 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

6 Investment income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Interest receivable on bank deposits	<u>687</u>	<u>687</u>	<u>27</u>

£687 (2022 - £27) of the income above was attributable to unrestricted funds and £Nil (2022 - £Nil) attributable to restricted funds.

7 Expenditure on raising funds

	Unrestricted funds £	Total 2023 £	Total 2022 £
Online Giving Fees	3,505	3,505	-
Bath Half Marathon	16,823	16,823	5,107
Shirt Raffle	6,296	6,296	2,314
Annual Dinner	30,489	30,489	21,105
St Johns	-	-	6,270
General donations	4,929	4,929	1,612
Trusts and Funds	34,984	34,984	-
Matchday Support Costs	9,468	9,468	-
First XV	18,468	18,468	20,069
Grant Support Costs	35,505	35,505	-
Sponsor a student	18,719	18,719	16,481
Foundation day	<u>4,217</u>	<u>4,217</u>	<u>-</u>
	<u>183,403</u>	<u>183,403</u>	<u>72,958</u>

£180,403 (2022 - £72,958) of the expenditure above was attributable to unrestricted funds and £Nil (2022 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
Education	251,034	12,705	263,739
Inclusion	103,154	108,213	211,367
Employability	15,099	8,366	23,465
Health	122,192	20,600	142,792
	<u>491,479</u>	<u>149,884</u>	<u>641,363</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Education	28,158	70,220	98,378
Inclusion	14,652	142,579	157,231
Employability	27,506	62,171	89,677
Health	209,407	428,487	637,894
	<u>279,723</u>	<u>703,457</u>	<u>983,180</u>

	Activity undertaken directly £	Activity support costs £	2023 £
Education	145,306	118,433	263,739
Inclusion	116,451	94,915	211,366
Employability	12,928	10,537	23,465
Health	78,671	64,122	142,793
	<u>353,356</u>	<u>288,007</u>	<u>641,363</u>

	Activity undertaken directly £	Activity support costs £	2022 £
Education	59,893	38,485	98,378
Inclusion	79,088	78,143	157,231
Employability	55,603	34,074	89,677
Health	403,055	234,839	637,894
	<u>597,639</u>	<u>385,541</u>	<u>983,180</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

Support costs	Unrestricted funds £	Total 2023 £	Total 2022 £
Premises	34,473	34,473	56,740
Office costs	10,705	10,705	14,969
Motor expenses	6,659	6,659	35,430
Travel and subsistence	144	144	897
Marketing and Communications	50,424	50,424	65,578
Depreciation of office equipment	5,914	5,914	9,791
Wages and salaries	148,483	148,483	184,800
Legal and professional fees	13,611	13,611	10,736
Governance costs	17,594	17,594	6,600
	<u>288,007</u>	<u>288,007</u>	<u>385,541</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Operating leases - other assets	8,792	18,541
Audit fees	7,300	5,140
Other non-audit services	3,344	2,175
Depreciation of fixed assets	<u>5,913</u>	<u>9,791</u>

10 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses from the charity during the year.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	389,101	385,062
Social security costs	25,258	34,401
Pension costs	8,082	8,252
	<u>422,441</u>	<u>427,715</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management	2	2
Fundraising	1	1
Programmes	11	14
	<u>14</u>	<u>17</u>

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£70,001 - £80,000	1	1

The total employee benefits of the key management personnel of the charity were £170,153 (2022 - £171,502).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2022	59,050	1,500	60,550
Additions	2,535	-	2,535
Disposals	<u>-</u>	<u>(1,500)</u>	<u>(1,500)</u>
At 30 June 2023	<u>61,585</u>	<u>-</u>	<u>61,585</u>
Depreciation			
At 1 July 2022	51,211	1,500	52,711
Charge for the year	5,913	-	5,913
Eliminated on disposals	<u>-</u>	<u>(1,500)</u>	<u>(1,500)</u>
At 30 June 2023	<u>57,124</u>	<u>-</u>	<u>57,124</u>
Net book value			
At 30 June 2023	<u>4,461</u>	<u>-</u>	<u>4,461</u>
At 30 June 2022	<u>7,839</u>	<u>-</u>	<u>7,839</u>

14 Debtors

	2023 £	2022 £
Trade debtors	71,208	93,355
Prepayments	14,950	16,937
Accrued income	<u>37,792</u>	<u>1,214</u>
	<u>123,950</u>	<u>111,506</u>

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	126	897
Cash at bank	<u>209,406</u>	<u>268,059</u>
	<u>209,532</u>	<u>268,956</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	31,728	13,817
Other taxation and social security	9,544	9,672
Other creditors	36,160	1,623
Accruals	9,946	19,316
	<u>87,378</u>	<u>44,428</u>
	2023 £	2022 £
Deferred income at 1 July 2022	-	191,385
Resources deferred in the period	34,442	-
Amounts released from previous periods	-	(191,385)
Deferred income at year end	<u>34,442</u>	<u>-</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	8,576	16,500
Between one and five years	13,098	13,750
	<u>21,674</u>	<u>30,250</u>
Other		
Within one year	1,517	216
Between one and five years	4,550	-
	<u>6,067</u>	<u>216</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

18 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	85,818	640,633	(668,969)	(2,535)	54,947
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	7,839	-	(5,913)	2,535	4,461
	<u>79,734</u>	<u>-</u>	<u>(5,913)</u>	<u>2,535</u>	<u>76,356</u>
Total unrestricted funds	<u>165,552</u>	<u>640,633</u>	<u>(674,882)</u>	<u>-</u>	<u>131,303</u>
Restricted funds					
Development Fund	95,441	-	-	-	95,441
Raising the Game, Secondary	6,726	-	(6,726)	-	-
Volunteer Programme	9,382	-	(3,541)	-	5,841
Heart of a Lion	4,641	-	(4,641)	-	-
High Five Club	31,442	3,598	(29,165)	-	5,875
Project Rugby Phase 3	14,010	64,727	(74,407)	-	4,330
Mindset Matters	5,979	-	(5,979)	-	-
Move with Bath	5,875	22,500	(20,600)	-	7,775
Farleigh Performance	4,825	-	(4,825)	-	-
	<u>178,321</u>	<u>90,825</u>	<u>(149,884)</u>	<u>-</u>	<u>119,262</u>
Total restricted funds	<u>178,321</u>	<u>90,825</u>	<u>(149,884)</u>	<u>-</u>	<u>119,262</u>
Total funds	<u>343,873</u>	<u>731,458</u>	<u>(824,766)</u>	<u>-</u>	<u>250,565</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	142,604	286,104	(342,890)	85,818
<i>Designated</i>				
Core Cost Fund	71,895	-	-	71,895
Tangible Fixed Asset Fund	17,630	-	(9,791)	7,839
	<u>89,525</u>	<u>-</u>	<u>(9,791)</u>	<u>79,734</u>
Total unrestricted funds	<u>232,129</u>	<u>286,104</u>	<u>(352,681)</u>	<u>165,552</u>
Restricted				
Development Fund	103,413	-	(7,972)	95,441
Raising the Game, Secondary	14,360	29,933	(37,567)	6,726
Raising the Game, Primary	6,873	-	(6,873)	-
Volunteer Programme	10,943	-	(1,561)	9,382
Heart of a Lion	5,014	850	(1,223)	4,641
High Five Club	28,394	17,135	(14,087)	31,442
Project Rugby Phase 3	55,879	85,400	(127,269)	14,010
Tackling Health	5,325	5,325	(10,650)	-
Street Active	-	400	(400)	-
Advantage	-	6,079	(6,079)	-
Boost	-	810	(810)	-
Mindset Matters	522	19,777	(14,320)	5,979
HAF - BreakOut	22,743	400,537	(423,280)	-
Move with Bath	-	10,682	(4,807)	5,875
Farleigh Performance	-	5,805	(980)	4,825
Hitz	-	45,579	(45,579)	-
	<u>253,466</u>	<u>628,312</u>	<u>(703,457)</u>	<u>178,321</u>
Total restricted funds	<u>253,466</u>	<u>628,312</u>	<u>(703,457)</u>	<u>178,321</u>
Total funds	<u>485,595</u>	<u>914,416</u>	<u>(1,056,138)</u>	<u>343,873</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

The specific purposes for which the designated funds are to be utilised are as follows:

Core Cost Fund

The Core Cost Fund is to be used to further improve the efficiency and impact of the Charity.

Tangible Fixed Asset Fund

The Tangible Fixed Asset Fund represents the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets.

The specific purposes for which the restricted funds are to be utilised are as follows:

Development Fund

This can be used at the discretion of the Trustees with prior authorisation of the donor, but principally for income generating activities.

Raising the Game Secondary

Raising the Game Secondary is secondary school-based mentoring programme for children who are disengaged with school and/or at risk of exclusion. This is an intensive programme and the participants are supported in small groups.

Raising the Game Primary

Raising the Game Primary is a literacy and learning skills project for primary school pupils.

Volunteer Programme

This trains volunteers in support of the foundation. There has been no movement in this fund because March - June training did not take place.

Heart of a Lion

This is a programme funded by Heart Research UK working with students in Y5 from primary schools in Bath and the surrounding areas. The aim of the programme is to educate the children about the risk factors of heart disease and how to ensure they have a healthy heart. This programme has now been fully delivered with the remaining income being invoiced following the submission of a final report to Heart Research UK.

High Five Club

This is a weekly multi-sport club to encourage children and young people with Special Educational Needs and Disabilities to take part in physical activity. It is funded through PRL and Comic Relief.

Project Rugby Phase 3

Project Rugby is a joint initiative between Premiership Rugby and the clubs, Gallagher and England Rugby and aims to increase participation in the game by people from traditionally underrepresented groups: Black, Asian & Minority Ethnic People, People from Lower Socio-Economic backgrounds (top 30% IMD), Disabled People. Rugby is a game for all and the programme engages with thousands of participants per year in schools, community settings and rugby clubs providing accessible opportunities for people to participate in the game at a time and place that can be easily accessed by target audiences.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

Tackling Health Programme

Tackling Health programme is an interactive project for children aged seven - eight which takes a holistic approach to teaching children about their own health, wellbeing and about leading a healthy lifestyle with a rugby focus.

Street Active

Street Active hasn't been delivered for several years and any leftover income was transferred to a similar project.

Advantage

The Advantage course is in partnership with the Department of Work & Pensions and Bath College and is for 19 to 24-year-olds who are already, or are in danger of becoming, NEET (Not in Education, Employment or Training). Working with Bath Job Centre, the course was created to not only encourage young people to enrol on college courses or gain the confidence to find job roles, but also to create a peer support group within them in which they could encourage and support each other on their journey. The programme is delivered during the school holidays.

Boost

Two award winning providers Bath Rugby Foundation and Bath College have teamed up to deliver a new kind of college for 14-19-year-olds who are not enjoying traditional education. Our Level 1 & 2 courses offer an opportunity to build confidence, develop life skills and build independence so participants can take control of their destiny. Students learn differently. Cooking with professional chefs, trading with professional accountants and training with Olympic medal winning athletes can all be expected in a day. Our lessons and assessments are different. A podcast might be seen as equal to a written assessment.

Eat Active

Eat Active programme is an interactive school holiday programme for families based in community hubs. Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provide much-needed parental down time.

HITZ

HITZ is Premiership Rugby's flagship education and employability programme, working with over 2,000 14-to-23 year-olds across England every year.

Supported by partners CVC Foundation and Wooden Spoon, HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, employment or training (NEET) back into education, training, apprenticeships and/or employment, and is delivered nationally by Premiership Rugby's 13 shareholder clubs.

KS1 - Mindset Matters

KS1 was the pilot for Mindset Matters is an education programme that focuses on children in Primary Schools. These sessions provide a safe space for children to gain an understanding of their emotions, practise mindfulness strategies for behavioural responses and build confidence in taking part in physical activity.

Mindset Matters builds positive experiences, a growth mindset through building long-term resilience, problem solving amongst their peers and learning grounding and mindfulness techniques to manage their emotions through everyday life.

Mindset Matters runs once a week for 6 weeks in Primary Schools. Sessions run for 1 hour (20 minutes classroom/40 minutes physical activity) and is open to both KS1 and KS2 children. The weeks are designed to have a distinct learning objective: Healthy eating, healthy mind, online protection, physical activity and playground games

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

Healthwatch

Healthwatch is a research project that looked at the issues of transition for young adults transitioning from Special Schools/ secondary schools to college / Training / employment and the social implications of unemployment. Working specifically with young adults aged 16+ with special educational needs and common barriers and paths into employment / unemployment.

HAF - BreakOut

HAF - BreakOut funded by HAF is a multi-agency holiday food and activity programme based in community hubs in high need areas, supporting key vulnerable families, across Bath and North East Somerset.

Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provide much-needed parental down time and educational support.

Move With Bath

Move With Bath is a 12-week programme based at in Trowbridge in Wiltshire. The community facility will be a great venue to provide localised and accessible indoor and outdoor space for children and families to engage in nutritional activities and physical activity. Trowbridge has areas of deprivation and research shows that participants are twice as likely to be obese if living in areas of deprivation. With positive Primary and Secondary School relationships in all schools in Trowbridge, we will be able to work with school nurses and pastoral leads to identify participants who require the support of the programme. Working closely with Active Trowbridge, BRF will also be able to signpost to activities outside of the weight management programme to continue being active.

Farleigh Performance

Farleigh Performance is not a delivery programme, it's an executive leadership company we sometimes work in partnership with and they pay us.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2023

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 June 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	4,461	-	4,461
Current assets	142,325	71,895	119,262	333,482
Current liabilities	(87,378)	-	-	(87,378)
Total net assets	<u>54,947</u>	<u>76,356</u>	<u>119,262</u>	<u>250,565</u>

	Unrestricted funds		Restricted funds	Total funds at 30 June 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	7,839	-	7,839
Current assets	130,246	71,895	178,321	380,462
Current liabilities	(44,428)	-	-	(44,428)
Total net assets	<u>85,818</u>	<u>79,734</u>	<u>178,321</u>	<u>343,873</u>

20 Analysis of net funds

	At 1 July 2022	Financing cash flows	At 30 June 2023
	£	£	£
Cash at bank and in hand	<u>268,956</u>	<u>(59,424)</u>	<u>209,532</u>
Net debt	<u>268,956</u>	<u>(59,424)</u>	<u>209,532</u>

	At 1 July 2021	Financing cash flows	At 30 June 2022
	£	£	£
Cash at bank and in hand	<u>272,819</u>	<u>(4,340)</u>	<u>268,479</u>
Net debt	<u>272,819</u>	<u>(4,340)</u>	<u>268,479</u>

21 Related party transactions

During the year the charity made the following related party transactions:

Bath Rugby Limited

During the period Mr T McDonald, a Trustee, was Chief Executive Officer of Bath Rugby Limited.

During the period costs charged to the charity by Bath Rugby Limited were £54,393 (2022 - £42,289).

During the period income received by the charity from Bath Rugby Limited amounted to £25,500 (2022 - £10,662).

At the balance sheet date the amount due from Bath Rugby Limited was £16,385 (2022 - £Nil).

Accounts

Company registration number: 04976797

Charity registration number: 1101868



The Bath Rugby Community Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Milsted Langdon LLP
Chartered Accountant
4 Queen Street
Bath
BA1 1HE

The Bath Rugby Community Foundation

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Auditors' Report	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 to 29

The Bath Rugby Community Foundation

Reference and Administrative Details

Chief Executive Officer	Lynne Fernquest
Trustees	Tarquin McDonald Lee Mears Christopher Edward Potter Louise Harvey Emma Haines Christopher Alexander Claire Taylor David Scotland Andrew Fleming
Senior Management / Leadership Team	Halena Coury, Head of Fundraising Caryl Thomas, Programme Development Manager
Charity Registration Number	1101868
Company Registration Number	04976797
Registered Office	The charity is incorporated in England and Wales. Bath Rec Sports Hub North Parade Road Bath BA2 4ET
Auditor	Milsted Langdon LLP Chartered Accountant 4 Queen Street Bath BA1 1HE
Bankers	Barclays Bank 15 Queen Square Bristol BS1 4NP

The Bath Rugby Community Foundation

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2022.

Summary of the purposes of the charity as set out in its governing documents:

The Bath Rugby Community Foundation's (BRF) charitable objects as defined in its governing documents are:

- To advance and to assist in advancing education;
- To provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for those for whom the facilities are provided;
- To promote any other such purpose which is charitable according to English law.

In pursuing these purposes, BRF seeks to **enhance the lives of children and young people** using the power of sport. It focuses on those with social and other disadvantages by imparting the values of **camaraderie, loyalty, self-discipline and respect** found in rugby.

BRF seeks to **motivate, raise self-esteem and confidence, and improve life skills** in young people by impacting positively on educational achievement through social interaction.

The mission of BRF is to empower vulnerable children and young people in Bath and surrounding areas to succeed.

In setting the aims and objectives of BRF the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Why we exist and our main activities:

Around 20% of children in this UNESCO World Heritage City live in poverty. A child born in Twerton will live on average 9.3 years less than one born in Bear Flat - two miles apart and a few stops on the bus.

We focus on three main areas of need - **Inclusion, Education and Employability** - with an overarching ambition to improve the **mental and physical health** of participants and develop a growth mindset. Annually we work with around 3,500 participants - in schools, in the community and at The Rec. Despite pandemic and post pandemic challenges and resulting economic downturn, we have continued to provide a sustainable pipeline for beneficiaries.

Inclusion

BRF provides an inclusive community and in an average three-month period we work with around 900 children and young people who have a special educational need or disability. BRF can offer greater opportunities to beneficiaries compared to other providers largely due to our relationship with Bath Rugby and our central location in the city at The Bath Rec Sports Hub.

- **Project Rugby** - Targeting low socio-economic groups (LSEG), Black, Asian and Minority Ethnic participants (BAME). Funded by Premiership Rugby, England Rugby and Gallagher;
- **Disability: Hi5! Club** Funded by Wesport and the students themselves; and
- **Community engagement: Summer, Easter and Christmas BreakOut** (via the Holiday Activities and Food Fund).

Education

Thanks to a generous donor, our growth mindset programme Raising the Game took place by targeting primary school groups who were displaying low resilience and secondary schools where students were at risk of exclusion. We saw a 27% reduction in behaviour incidents and we intend to secure funding to further increase our work in this area.

The Bath Rugby Community Foundation

Trustees' Report

We are also committed to expanding our work at The Rec for at-risk-of-exclusion students by working in partnership with academy trusts and colleges. We continue to explore growth opportunities with this programme. Schools and colleges are reporting an increase in numbers of at-risk-of-exclusion students, and both continue to report the gap between the highest and lowest performing pupils (attainment gap) is increasing year on year. B&NES sits 146th out of 150 local authorities in this league table. The Covid-19 pandemic will only serve to expand this gap further.

- **Raising the Game** - Primary and Secondary - focuses on growth mindset and mental toughness. It is funded through a family trust, St John's Foundation and the schools themselves; and
- Healthy Lifestyle: **Tackling Health** (Funded by Premiership Rugby and Gregg's Foundation).

Employability

BRF's Premiership Rugby (PRL)-funded programme Hitz continued this year. We have agreements with Bath Rugby, education provider SCL and PRL.

- **Hitz** - BTEC in Sports and Active Leisure Level 1, City and Guilds Level 2 in Employability and NCFE Level 2 in Sport and Active Leisure. Hitz is funded by Premiership Rugby, CVC and Wooden Spoon;
- **Hitz on Track** - Six-week employability engagement programme funded by Premiership Rugby.

We also delivered an employability programme for 19-24-year-old NEETs in collaboration with Bath College and Jobcentre Plus. The **Advantage** programme will continue to be delivered in the school summer holidays, increasing our provision for 19s plus.

How we raise funds to finance our work:

We employ professional fundraising and event management personnel and link our fundraising to a three-year strategic plan approved by the Trustee group. Management accounts are monitored and reported on monthly. Our Head of Fundraising is a member of the Institute of Fundraising.

We rely on a mixed economy of funding streams so there is no over reliance on one stream of income. The main sources are Premiership Rugby, trusts and foundations, events, individual and corporate donations, and service provision.

During the year under consideration, because of the pandemic, income from donations and legacies fell from £505,638 to £233,775 but grant application funding (primarily Summer, Christmas and Easter BreakOut) rose to £450,000.

We have no examples of any failure by the charity, or any person acting on behalf of the charity, to comply with fundraising standards.

Looking ahead grants from trusts and foundations is an area of development and growth for the charity.

Donations and corporate support also continues to be an area of growth. We continue to work with local businesses and private donors on a 1stXVClub membership scheme where businesses and individuals commit to donating £7,000/year to BRF.

We have not monitored the fundraising activities of any person acting on our behalf and have not received any complaints about the fundraising activities of the charity or about anyone acting on our behalf for the purposes of fundraising.

To safeguard vulnerable young people from any intrusion and the public from undue pressure to donate money we have a GDPR compliant CRM environment. This ensures that we only contact people when we have their permission or legitimate interest to do so.

The Bath Rugby Community Foundation

Trustees' Report

Review of the charity's financial position:

Total income for 2021/22 was £914,416 compared to £669,688 in 2020/21

Total income was higher than the previous financial year because, although the impact of the pandemic was still felt on our fundraising events during this financial year, grant income of £450,000 was significant.

The deficit on unrestricted funds for the year was £66,577. This included a debt write off in the region of £40,000 related to income expected from 1stXV Club memberships, promised in writing in previous years, but not received. The deficit on restricted funds for the year - £74,145 - related to grant revenue received in the previous financial year and then spent during the year under consideration.

Policy and amount of reserves held:

It is the Trustees' objective to hold free reserves to cover at least three months' recurring operational costs. This amounts to £158,000 with free reserves of £157,713 is in line with this policy. The Trustees consider the charity has sufficient forecast income and available reserves to cover the ongoing activities of the charity in the foreseeable future. With the permission of the donor the Trustees have the ability to draw on the Development Fund to develop the business.

Volunteers policy:

BRF welcomes applications for voluntary positions from individuals who have direct personal or family experience of working with children and young people. We promote a range of opportunities for individuals who use our services to become involved in the organisation as volunteers and our operations manager has devised a safer recruitment process. During the year under review volunteers worked for us in a variety of capacities - administrative support, supporting our coaches and a range of community fundraising activities and events, and as support assistants for our programmes. All BRF Trustees are volunteers.

Our response to Covid-19:

In March 2020 when the country went into lockdown BRF acted immediately by creating alternative ways to manage our services while keeping all colleagues and our communities safe and well. **It was essential we keep in touch with the most vulnerable young people** and we were able to quickly move this support from in-person to online. For the majority of young people requiring our support we offered a range of digital services and regular phone support. **We also delivered laptops and sports equipment to students.**

Financially we were hardest hit by loss of events and matchday income, approximately £150,000, but were able to recover that loss from donations and grant application income.

Logistical and financial challenges continued until the end of the pandemic (December 2021) followed by an economic downturn. We expect the increased need for our services to continue.

A description of the principal risks facing the charity:

The Trustees acknowledge their responsibility to identify, assess and manage risks. We have a Risk Register, and this is reviewed annually and reported on at board meetings.

The Bath Rugby Community Foundation

Trustees' Report

The Chief Executive works with the delivery and business team to identify key risks to the charity, and these are assessed and rated on an individual basis. The three main areas of risk that have been identified are:

Safeguarding

- There is a regularly reviewed Safeguarding Policy in place. This has been given to and signed by all staff;
- All staff with direct contact with vulnerable children and young people have had external training and DBS checks;
- A trained Safeguarding Officer and two deputies are in place;
- All Delivery sessions are covered by two coaches;
- All staff are trained to deliver the courses to the appropriate standard; and
- Two references are required for all new staff, Trustees and volunteers.

Ability to generate sufficient income

- Professional fundraising and event management personnel are employed;
- BRF links budget to business planning and objectives;
- Monitoring and reporting monthly to the finance 'group';
- Using proper costing procedures for service delivery;
- Monthly management accounts;
- Mixed economy of funding streams with no over reliance on one stream; and
- Building up sufficient reserves.

Health and safety

- All sessions covered by two coaches;
- All staff trained to deliver courses to the appropriate standard;
- A risk assessment is carried out at all sessions before coaching begins;
- Vehicles are properly maintained and insured;
- All sessions are carried out in a suitable place for the activity;
- We comply with the law and current regulations;
- All staff undergo induction and full training; and
- Monitoring and reporting procedures are in place.

BRF is a company limited by guarantee and a registered charity with the Charity Commission for England and Wales. The company was established under a set of Articles of Association, which set out the objects and powers of the organisation.

The Directors of the company are also the Trustees of the charity. Trustees have control of the organisation, its funds and assets and are responsible for overall strategic and operational management. There is a three times three years rotation and fixed period of service. All Trustees give their time voluntarily and receive no benefits. Trustees are appointed via a safer recruitment process and are inducted and trained by other Trustees and in consultation with the Chief Executive. All are DBS checked.

The Chair and Treasurer are elected by the Trustees and the Board may appoint a Chair and Treasurer from within or outside the Board. To ensure that new Trustees are appointed regularly the Board has undertaken a skills audit of current Trustees and matched those against skills requirements after analysing the most recent business plan in order to identify skills gaps. The Board continues to seek to recruit people with appropriate skills, experience and/or passion and invites potential new Trustees to shadow their meetings as well as undertake the pre Trustee induction process.

Day-to-day management of the organisation is delegated to the Chief Executive, who manages a team of staff, consultants and upwards of 150 volunteers.

BRF's remuneration procedure stipulates that the pay of all senior staff, including the Chief Executive, is reviewed and set by the Board of Trustees at their quarterly board meetings. Except for staff roles changing, salaries are reviewed annually.

The Bath Rugby Community Foundation

Trustees' Report

Seven days prior to board meetings, the Chief Executive's report is circulated along with management accounts and any relevant documents. In between meetings the board is kept up to date with emails from the Chief Executive and Chairman of Trustees.

The Trustees have assessed the major risks to which the organisation is exposed and are satisfied that systems are in place to mitigate exposure.

We continue to review our safeguarding policies and procedures. We have seen an increase in disclosures to staff from our students predominantly studying within the employability strand and this has led us on implementing an online platform (My Concern) to manage safeguarding concerns and disclosures and a user-friendly and secure system for staff.

Relationship with any related parties:

We are Bath Rugby's charity, but we are separately governed and separately financed. Bath Rugby's Chief Executive Officer, Tarquin McDonald is a member of the Trustee group.

Charity name: The Bath Rugby Community Foundation

Any other name: Bath Rugby Foundation

Charity number: 1101868.

Charity address: Bath Rec Sports Hub, North Parade Road, Bath, BA2 4ET

List of Trustees: 21/22 and newly appointed:

Andrew Fleming - Treasurer (appointed October 2021)

Christopher Alexander

Christopher Potter

Claire Taylor

David Scotland

Emma Haines

Tarquin McDonald

Lee Mears (retired July 2022)

Louise Harvey

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 17/3/2023 and signed on its behalf by:



David Scotland
Trustee

The Bath Rugby Community Foundation

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Bath Rugby Community Foundation for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 17/3/2023 and signed on its behalf by:



David Scotland
Trustee

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Opinion

We have audited the financial statements of The Bath Rugby Community Foundation (the 'charity') for the year ended 30 June 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 30 June 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 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 were 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community 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 matter 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 has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 where 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.
- the directors 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 Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), 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 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Auditor responsibilities for the audit of the financial statements

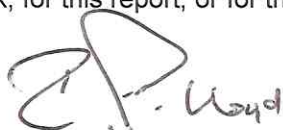
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

Use of our report

This report is made solely to the charitable company's Trustees, 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 Trustees 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 charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Milsted Langdon LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

Date:

29th March 2023

The Bath Rugby Community Foundation

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	212,775	29,933	242,708	505,638
Charitable activities	4	6,059	598,379	604,438	148,763
Other trading activities	5	67,243	-	67,243	11,573
Investment income	6	27	-	27	99
Other income		-	-	-	3,615
Total income		<u>286,104</u>	<u>628,312</u>	<u>914,416</u>	<u>669,688</u>
Expenditure on:					
Raising funds	7	(72,958)	-	(72,958)	(70,524)
Charitable activities	8	<u>(279,723)</u>	<u>(703,457)</u>	<u>(983,180)</u>	<u>(597,158)</u>
Total expenditure		<u>(352,681)</u>	<u>(703,457)</u>	<u>(1,056,138)</u>	<u>(667,682)</u>
Net (expenditure)/income		<u>(66,577)</u>	<u>(75,145)</u>	<u>(141,722)</u>	<u>2,006</u>
Net movement in funds		(66,577)	(75,145)	(141,722)	2,006
Reconciliation of funds					
Total funds brought forward		<u>232,129</u>	<u>253,466</u>	<u>485,595</u>	<u>483,589</u>
Total funds carried forward	18	<u>165,552</u>	<u>178,321</u>	<u>343,873</u>	<u>485,595</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 18.

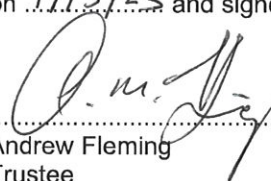
The notes on pages 14 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

(Registration number: 04976797)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	7,839	17,630
Current assets			
Debtors	14	111,506	422,606
Cash at bank and in hand	15	<u>268,956</u>	<u>272,819</u>
		380,462	695,425
Creditors: Amounts falling due within one year	16	<u>(44,428)</u>	<u>(227,460)</u>
Net current assets		<u>336,034</u>	<u>467,965</u>
Net assets		<u><u>343,873</u></u>	<u><u>485,595</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		178,321	253,466
Unrestricted income funds			
Unrestricted funds		<u>165,552</u>	<u>232,129</u>
Total funds	18	<u><u>343,873</u></u>	<u><u>485,595</u></u>

The financial statements on pages 11 to 29 were approved by the Trustees, and authorised for issue on 17/3/23 and signed on their behalf by:



 Andrew Fleming
 Trustee

The notes on pages 14 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Statement of Cash Flows for the Year Ended 30 June 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(141,722)	2,006
Adjustments to cash flows from non-cash items			
Depreciation	13	9,791	9,791
Investment income	6	(27)	(99)
		<u>(131,958)</u>	<u>11,698</u>
Working capital adjustments			
Decrease/(increase) in debtors	14	311,100	(295,151)
(Decrease)/increase in creditors	16	<u>(183,032)</u>	<u>206,942</u>
Net cash flows from operating activities		(3,890)	(76,511)
Cash flows from investing activities			
Interest receivable and similar income	6	<u>27</u>	<u>99</u>
Net decrease in cash and cash equivalents		(3,863)	(76,412)
Cash and cash equivalents at 1 July		<u>272,819</u>	<u>349,231</u>
Cash and cash equivalents at 30 June		<u><u>268,956</u></u>	<u><u>272,819</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 29 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bath Rec Sports Hub
North Parade Road
Bath
BA2 4ET

These financial statements were authorised for issue by the Trustees on

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Bath Rugby Community 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.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The Trustees have reviewed the supply chains, key donors and the capital resources available and consider that the charity has adequate resources in place to continue trading for the next twelve months.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Volunteer time

No amount is included in the financial statements for volunteer time in line with the Charity SORP (FRS 102).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT is included as a separate expense in the Statement of Financial Activities.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance
Motor vehicles	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
General donations	103,022	-	103,022	295,911
Bath Men's Walk	-	-	-	10,490
Bath Half Marathon	-	-	-	18,913
Raising the Game, Primary & Secondary	-	29,933	29,933	2,000
Raising the Game, Primary & Secondary	-	-	-	1,025
First XV	40,593	-	40,593	165,564
High Five Club	-	-	-	11,735
18th Birthday Dinner	69,160	-	69,160	-
	<u>212,775</u>	<u>29,933</u>	<u>242,708</u>	<u>505,638</u>

£212,775 (2021 - £503,638) of the income above was attributable to unrestricted funds and £29,933 (2021 - £2,000) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Education	-	71,491	71,491	45,472
Inclusion	-	103,385	103,385	70,572
Employment	6,059	11,884	17,943	32,719
Health	-	411,619	411,619	-
	<u>6,059</u>	<u>598,379</u>	<u>604,438</u>	<u>148,763</u>

£6,059 (2021 - £Nil) of the income above was attributable to unrestricted funds and £598,379 (2021 - £148,763) attributable to restricted funds.

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2021 £
Shirt Raffle income	31,765	-	31,765	2,378
Other Fundraising	8,165	-	8,165	-
The Clash	-	-	-	(1,500)
Quiz Night	23,614	-	23,614	-
Bath Half Marathon	2,799	-	2,799	-
Rugby Sportive	-	-	-	(2,000)
Russell Howard	900	-	900	-
24 Hour Ski-Erg Challenge	-	-	-	8,265
Thatchers	-	-	-	4,430
	<u>67,243</u>	<u>-</u>	<u>67,243</u>	<u>11,573</u>

£67,243 (2021 - £11,573) of the income above was attributable to unrestricted funds and £Nil (2021 - £Nil) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

6 Investment income

	Unrestricted funds £	Total 2022 £	Total 2021 £
Interest receivable on bank deposits	<u>27</u>	<u>27</u>	<u>99</u>

£27 (2021 - £99) of the income above was attributable to unrestricted funds and £Nil (2021 - £Nil) attributable to restricted funds.

7 Expenditure on raising funds

	Unrestricted funds £	Total 2022 £	Total 2021 £
Bath Men's Walk	5,107	5,107	5,788
Bath Half Marathon	-	-	8,279
Shirt Raffle	2,314	2,314	218
Matchday Bucket Collections	21,105	21,105	-
St Johns	6,270	6,270	-
General donations	1,612	1,612	-
The Clash	-	-	(418)
First XV	20,069	20,069	17,509
Ride Mallorca	-	-	1,600
Thatchers	-	-	2,308
Sponsor a student	16,481	16,481	16,113
Fundraising Consultants' fees and other costs	<u>-</u>	<u>-</u>	<u>19,127</u>
	<u>72,958</u>	<u>72,958</u>	<u>70,524</u>

£72,958 (2021 - £53,223) of the expenditure above was attributable to unrestricted funds and £Nil (2021 - £17,301) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £
Education	28,158	70,220	98,378
Inclusion	14,652	142,579	157,231
Employability	27,506	62,171	89,677
Health	209,407	428,487	637,894
	<u>279,723</u>	<u>703,457</u>	<u>983,180</u>
	Unrestricted funds £	Restricted funds £	Total 2021 £
Education	104,678	38,628	143,306
Inclusion	219,787	106,997	326,784
Employability	92,473	34,595	127,068
	<u>416,938</u>	<u>180,220</u>	<u>597,158</u>

	Activity undertaken directly £	Activity support costs £	2022 £
Education	59,893	38,485	98,378
Inclusion	79,088	78,143	157,231
Employability	55,603	34,074	89,677
Health	403,055	234,839	637,894
	<u>597,639</u>	<u>385,541</u>	<u>983,180</u>

	Activity undertaken directly £	Activity support costs £	2021 £
Education	72,514	70,792	143,306
Inclusion	160,725	166,060	326,785
Employability	69,279	57,788	127,067
	<u>302,518</u>	<u>294,640</u>	<u>597,158</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

Support costs	Unrestricted funds £	Total 2022 £	Total 2021 £
Premises	56,740	56,740	37,692
Office costs	14,969	14,969	12,322
Motor expenses	35,430	35,430	12,092
Travel and subsistence	897	897	-
Marketing and Communications	65,578	65,578	26,404
Depreciation of office equipment	9,791	9,791	9,791
Wages and salaries	184,800	184,800	178,669
Legal and professional fees	10,736	10,736	11,070
Governance costs	6,600	6,600	6,600
	<u>385,541</u>	<u>385,541</u>	<u>294,640</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Operating leases - other assets	18,541	24,426
Audit fees	5,140	4,620
Other non-audit services	2,175	1,980
Depreciation of fixed assets	<u>9,791</u>	<u>6,855</u>

10 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses from the charity during the year.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	385,062	352,880
Social security costs	34,401	23,160
Pension costs	8,252	7,792
	<u>427,715</u>	<u>383,832</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Management	3	3
Fundraising	1	1
Programmes	13	10
	<u>17</u>	<u>14</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£70,001 - £80,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £171,502 (2021 - £171,475).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2021	59,050	1,500	60,550
At 30 June 2022	59,050	1,500	60,550
Depreciation			
At 1 July 2021	41,420	1,500	42,920
Charge for the year	9,791	-	9,791
At 30 June 2022	51,211	1,500	52,711
Net book value			
At 30 June 2022	7,839	-	7,839
At 30 June 2021	17,630	-	17,630

14 Debtors

	2022 £	2021 £
Trade debtors	93,355	302,156
Prepayments	16,937	21,311
Accrued income	1,214	99,139
	<u>111,506</u>	<u>422,606</u>

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	897	316
Cash at bank	<u>268,059</u>	<u>272,503</u>
	<u>268,956</u>	<u>272,819</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	13,817	15,565
Other taxation and social security	9,672	8,746
Other creditors	1,623	192,939
Accruals	19,316	10,210
	<u>44,428</u>	<u>227,460</u>
	2022 £	2021 £
Deferred income at 1 July 2021	191,385	-
Resources deferred in the period	-	191,385
Amounts released from previous periods	<u>(191,385)</u>	<u>-</u>
Deferred income at year end	<u>-</u>	<u>191,385</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	16,500	16,500
Between one and five years	<u>13,750</u>	<u>30,250</u>
	<u>30,250</u>	<u>46,750</u>
Other		
Within one year	216	2,041
Between one and five years	<u>-</u>	<u>216</u>
	<u>216</u>	<u>2,257</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

18 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	142,604	286,104	(342,890)	85,818
<i>Designated</i>				
Core Cost Fund	71,895	-	-	71,895
Tangible Fixed Asset Fund	17,630	-	(9,791)	7,839
	<u>89,525</u>	<u>-</u>	<u>(9,791)</u>	<u>79,734</u>
Total unrestricted funds	<u>232,129</u>	<u>286,104</u>	<u>(352,681)</u>	<u>165,552</u>
Restricted funds				
Development Fund	103,413	-	(7,972)	95,441
Raising the Game, Secondary	14,360	29,933	(37,567)	6,726
Raising the Game, Primary	6,873	-	(6,873)	-
Volunteer Programme	10,943	-	(1,561)	9,382
Heart of a Lion	5,014	850	(1,223)	4,641
High Five Club	28,394	17,135	(14,087)	31,442
Project Rugby Phase 3	55,879	85,400	(127,269)	14,010
Tackling Health	5,325	5,325	(10,650)	-
Street Active	-	400	(400)	-
Advantage	-	6,079	(6,079)	-
Boost	-	810	(810)	-
Mindset Matters	522	19,777	(14,320)	5,979
HAF - BreakOut	22,743	400,537	(423,280)	-
Move with Bath	-	10,682	(4,807)	5,875
Farleigh Performance	-	5,805	(980)	4,825
Hitz	-	45,579	(45,579)	-
	<u>253,466</u>	<u>628,312</u>	<u>(703,457)</u>	<u>178,321</u>
Total restricted funds	<u>253,466</u>	<u>628,312</u>	<u>(703,457)</u>	<u>178,321</u>
Total funds	<u>485,595</u>	<u>914,416</u>	<u>(1,056,138)</u>	<u>343,873</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	87,026	518,925	(460,370)	(2,977)	142,604
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	27,421	-	(9,791)	-	17,630
	<u>99,316</u>	<u>-</u>	<u>(9,791)</u>	<u>-</u>	<u>89,525</u>
Total unrestricted funds	<u>186,342</u>	<u>518,925</u>	<u>(470,161)</u>	<u>(2,977)</u>	<u>232,129</u>
Restricted					
Development Fund	104,210	-	(797)	-	103,413
Raising the Game, Secondary	34,105	2,000	(21,745)	-	14,360
Raising the Game, Primary	6,873	-	-	-	6,873
Volunteer Programme	12,023	-	(1,080)	-	10,943
Heart of a Lion	5,971	-	(957)	-	5,014
High Five Club	28,394	-	-	-	28,394
St John's Foundation	14,324	-	(17,301)	2,977	-
Project Rugby Phase 3	91,347	19,491	(54,959)	-	55,879
Tackling Health	-	16,525	(11,200)	-	5,325
Eat Active	-	51,081	(51,081)	-	-
Mindset Matters	-	2,280	(1,758)	-	522
HAF - BreakOut	-	25,000	(2,257)	-	22,743
Hitz	-	32,719	(32,719)	-	-
Healthwatch	-	1,667	(1,667)	-	-
Total restricted funds	<u>297,247</u>	<u>150,763</u>	<u>(197,521)</u>	<u>2,977</u>	<u>253,466</u>
Total funds	<u>483,589</u>	<u>669,688</u>	<u>(667,682)</u>	<u>-</u>	<u>485,595</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

The specific purposes for which the designated funds are to be utilised are as follows:

Core Cost Fund

The Core Cost Fund is to be used to further improve the efficiency and impact of the Charity.

Tangible Fixed Asset Fund

The Tangible Fixed Asset Fund represents the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets.

The specific purposes for which the restricted funds are to be utilised are as follows:

Development Fund

This can be used at the discretion of the Trustees with prior authorisation of the donor, but principally for income generating activities.

Raising the Game Secondary

Raising the Game Secondary is secondary school-based mentoring programme for children who are disengaged with school and/or at risk of exclusion. This is an intensive programme and the participants are supported in small groups.

Raising the Game Primary

Raising the Game Primary is a literacy and learning skills project for primary school pupils.

Volunteer Programme

This trains volunteers in support of the foundation. There has been no movement in this fund because March - June training did not take place.

Heart of a Lion

This is a programme funded by Heart Research UK working with students in Y5 from primary schools in Bath and the surrounding areas. The aim of the programme is to educate the children about the risk factors of heart disease and how to ensure they have a healthy heart. This programme has now been fully delivered with the remaining income being invoiced following the submission of a final report to Heart Research UK.

High Five Club

This is a weekly multi-sport club to encourage children and young people with Special Educational Needs and Disabilities to take part in physical activity. It is funded through PRL and Comic Relief.

St John's Foundation

St John's Foundation provided us with a grant to support the salary costs of a Fundraising Co-ordinator role within the charity.

Project Rugby Phase 3

Project Rugby is a joint initiative between Premiership Rugby and the clubs, Gallagher and England Rugby and aims to increase participation in the game by people from traditionally underrepresented groups: Black, Asian & Minority Ethnic People, People from Lower Socio-Economic backgrounds (top 30% IMD), Disabled People. Rugby is a game for all and the programme engages with thousands of participants per year in schools, community settings and rugby clubs providing accessible opportunities for people to participate in the game at a time and place that can be easily accessed by target audiences.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

Tackling Health Programme

Tackling Health programme is an interactive project for children aged seven - eight which takes a holistic approach to teaching children about their own health, wellbeing and about leading a healthy lifestyle with a rugby focus.

Eat Active

Eat Active programme is an interactive school holiday programme for families based in community hubs. Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provide much-needed parental down time.

HITZ

HITZ is Premiership Rugby's flagship education and employability programme, working with over 2,000 14-to-23 year-olds across England every year.

Supported by partners CVC Foundation and Wooden Spoon, HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, employment or training (NEET) back into education, training, apprenticeships and/or employment, and is delivered nationally by Premiership Rugby's 13 shareholder clubs.

KS1 - Mindset Matters

KS1 was the pilot for Mindset Matters is an education programme that focuses on children in Primary Schools. These sessions provide a safe space for children to gain an understanding of their emotions, practise mindfulness strategies for behavioural responses and build confidence in taking part in physical activity.

Mindset Matters builds positive experiences, a growth mindset through building long-term resilience, problem solving amongst their peers and learning grounding and mindfulness techniques to manage their emotions through everyday life.

Mindset Matters runs once a week for 6 weeks in Primary Schools. Sessions run for 1 hour (20 minutes classroom/40 minutes physical activity) and is open to both KS1 and KS2 children. The weeks are designed to have a distinct learning objective: Healthy eating, healthy mind, online protection, physical activity and playground games

Healthwatch

Healthwatch is a research project that looked at the issues of transition for young adults transitioning from Special Schools/ secondary schools to college / Training / employment and the social implications of unemployment. Working specifically with young adults aged 16+ with special educational needs and common barriers and paths into employment / unemployment.

HAF - BreakOut

HAF - BreakOut funded by HAF is a multi-agency holiday food and activity programme based in community hubs in high need areas, supporting key vulnerable families, across Bath and North East Somerset.

Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provide much-needed parental down time and educational support.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2022

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 June 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	7,839	-	7,839
Current assets	130,246	71,895	178,321	380,462
Current liabilities	(44,428)	-	-	(44,428)
Total net assets	<u>85,818</u>	<u>79,734</u>	<u>178,321</u>	<u>343,873</u>

	Unrestricted funds		Restricted funds	Total funds at 30 June 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	17,630	-	17,630
Current assets	370,064	71,895	253,466	695,425
Current liabilities	(227,460)	-	-	(227,460)
Total net assets	<u>142,604</u>	<u>89,525</u>	<u>253,466</u>	<u>485,595</u>

20 Analysis of net funds

	At 1 July 2021	Financing cash flows	At 30 June 2022
	£	£	£
Cash at bank and in hand	<u>272,819</u>	<u>(3,863)</u>	<u>268,956</u>
Current asset	<u>272,819</u>	<u>(3,863)</u>	<u>268,956</u>

	At 1 July 2020	Financing cash flows	At 30 June 2021
	£	£	£
Cash at bank and in hand	<u>349,231</u>	<u>(76,412)</u>	<u>272,819</u>
Current asset	<u>349,231</u>	<u>(76,412)</u>	<u>272,819</u>

21 Related party transactions

During the year the charity made the following related party transactions:

Bath Rugby Limited

During the period Mr T McDonald, a Trustee, was Chief Executive Officer of Bath Rugby Limited.

During the period costs charged to the charity by Bath Rugby Limited were £42,289 (2021 - £42,458).

During the period income received by the charity from Bath Rugby Limited amounted to £10,662 (2021 - £nil).

At the balance sheet date the amount due Bath Rugby Limited was £Nil (2021 - £Nil).

Accounts

Company registration number: 04976797

Charity registration number: 1101868



The Bath Rugby Community Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

Milsted Langdon LLP
Chartered Accountant
4 Queen Street
Bath
BA1 1HE

The Bath Rugby Community Foundation

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Auditors' Report	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 30

The Bath Rugby Community Foundation

Reference and Administrative Details

Chief Executive Officer	Lynne Fernquest
Trustees	Stuart Doughty (retired 1 January 2021) Colin Marshall (retired 21 January 2021) Tarquin McDonald Lee Mears Christopher Edward Potter Louise Harvey Emma Haines Christopher Alexander Claire Taylor David Scotland, (appointed 21 January 2021) Andrew Fleming, (appointed 1 July 2021)
Senior Management Team	Halena Coury, Head of Fundraising Caryl Thomas, Programme Development Manager
Principal Office	Bath Rec Sports Hub North Parade Road Bath BA2 4ET The charity is incorporated in England and Wales.
Company Registration Number	04976797
Charity Registration Number	1101868
Bankers	Barclays Bank 15 Queen Square Bristol BS1 4NP
Auditor	Milsted Langdon LLP Chartered Accountant 4 Queen Street Bath BA1 1HE

The Bath Rugby Community Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2021.

Summary of the purposes of the charity as set out in its governing documents:

The Bath Rugby Community Foundation's (BRF) charitable objects as defined in its governing documents are:

- To advance and to assist in advancing education;
- To provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for those for whom the facilities are provided;
- To promote any other such purpose which is charitable according to English law.

In pursuing these purposes, BRF seeks to **enhance the lives of children and young people** using the power of sport. It focuses on those with social and other disadvantages by imparting the values of **camaraderie, loyalty, self-discipline and respect** found in rugby.

BRF seeks to **motivate, raise self-esteem and confidence, and improve life skills** in young people by impacting positively on educational achievement through social interaction.

The mission of BRF is to empower vulnerable children and young people in Bath and surrounding areas to succeed.

In setting the aims and objectives of BRF the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Why we exist and our main activities:

Around 20% of children in this UNESCO World Heritage City live in poverty. A child born in Twerton will live on average 9.3 years less than one born in Bear Flat - two miles apart and a few stops on the bus.

All our work focuses on three areas of need - **Education, Employability and Inclusion** - with an overarching ambition to improve the mental and physical health of participants and develop a growth mindset. We work with upwards of 3,500 participants annually and this takes place in schools, in the community and at The Rec in the centre of Bath. This year, despite the unique challenges provided by the pandemic, we have continued to provide a sustainable progress pipeline for beneficiaries.

Inclusion

BRF provides an inclusive community and in an average three-month period we work with around 900 children and young people who have a special educational need or disability. BRF can offer greater opportunities to beneficiaries compared to other providers largely due to our relationship with Bath Rugby and our central location in the city at The Bath Rec Sports Hub. This includes the use of The Rec, stadium tours, player visits, fixture nights and festivals.

- **Project Rugby** - Targeting low socio-economic groups (LSEG), Black, Asian and Minority Ethnic participants (BAME). Funded by Premiership Rugby, England Rugby and Gallagher;
- **Disability: Hi5! Club** Funded by Wesport and the students themselves; and
- **Community engagement: Street Active** (funded by Wesport), **Summer and Christmas BreakOut** (funded by a donor, The Rec Trust Ltd, St John's Foundation and Quartet Community Foundation) and **Easter BreakOut** (funded by the Department of Education).

The Bath Rugby Community Foundation

Trustees' Report

Education

Thanks to a generous donor, our growth mindset programme Raising the Game (secondary and primary) took place by targeting primary school groups who were displaying low resilience and secondary school students at risk of exclusion. We saw a 27% reduction in behaviour incidents and we intend to secure funding to further increase our work in this area.

The secondary version of this programme runs in 6 secondary schools.

We are also committed to expanding our work at The Rec for at-risk-of-exclusion students by working in partnership with academy trusts. We continue to explore growth opportunities with this programme (called Boost). Schools and colleges are reporting an increase in numbers of at-risk-of-exclusion students and both continue to report the gap between the highest and lowest performing pupils (attainment gap) is increasing year on year. B&NES sits 146th out of 150 local authorities in this league table. The Covid-19 pandemic will only serve to expand this gap further.

- **Raising the Game** - Primary and Secondary - focuses on growth mindset and mental toughness. It is funded through a family trust, St John's Foundation and the schools themselves; and
- **Healthy Lifestyle: Tackling Health** (Funded by Premiership Rugby and Gregg's Foundation).

Employability

BRF's Premiership Rugby (PRL)-funded programme Hitz continues to grow year on year. We have agreements with Bath Rugby, education provider SCL and PRL to expand our provision resulting in an increase in the number of students from 30 to 60. This increase is in response to increased awareness and demand for this type of provision.

- **Hitz** - BTEC in Sports and Active Leisure Level One and Certificate in Employment, funded by Premiership Rugby, Comic Relief, Land Rover and Wooden Spoon; and
- **Hitz on Track** - Six-week employability engagement programme funded by Premiership Rugby.

We also delivered a new employability programme for 19-24-year-old NEETs in collaboration with Bath College, Jobcentre Plus and B&NES Future Bright. The **Advantage** programme will continue to be delivered in the school summer holidays, increasing our provision for 19s plus. We see this provision expanding as a result of Covid-19.

How we raise funds to finance our work:

We employ professional fundraising and event management personnel and link our fundraising to a three-year strategic plan approved by the Trustee group. Management accounts are monitored and reported on monthly. Our Head of Fundraising is a member of the Institute of Fundraising.

We rely on a mixed economy of funding streams so there is no over reliance on one stream of income. The main sources are Premiership Rugby, trusts and foundations, events, individual and corporate donations.

During the year under consideration, income from donations and events grew from £491,305 to £517,211.

We have no examples of any failure by the charity, or any person acting on behalf of the charity, to comply with fundraising standards.

Grants from trusts and foundations is an area of development and growth for the charity, especially since the pandemic has made it increasingly difficult to raise funds from events.

Donations and corporate support continues to be an area of growth. We continue to work with local businesses and private donors on a 1stXVClub membership scheme where businesses and individuals commit to donating £7,000/year to BRF.

We have not monitored the fundraising activities of any person acting on our behalf and have not received any complaints about the fundraising activities of the charity or about anyone acting on our behalf for the purposes of fundraising.

The Bath Rugby Community Foundation

Trustees' Report

To safeguard vulnerable young people from any intrusion and the public from undue pressure to donate money we have a GDPR compliant CRM environment. This ensures that we only contact people when we have their permission or legitimate interest to do so.

Review of the charity's financial position:

Total income for 2020/21 was £669,688 compared to £741,155 in 2019/20.

Total income is lower than the previous financial year because the biggest impact of the pandemic was felt on our fundraising events during this financial year and revenue for Project Rugby was received in the previous financial year with costs sitting in the year under review.

Policy and amount of reserves held:

It is the Trustees' objective to hold free reserves to cover at least three months' operational costs. This amounts to £167,000 and free reserves of £214,499 currently meet this policy. The Trustees consider the charity has sufficient forecast income and available reserves to cover the ongoing activities of the charity in the foreseeable future. With the permission of the donor the trustees have the ability to draw on the Development Fund to develop the business.

Volunteers policy:

BRF welcomes applications for voluntary positions from individuals who have direct personal or family experience of working with children and young people. We promote a range of opportunities for individuals who use our services to become involved in the organisation as volunteers and our Operations Manager has devised a safer recruitment process. During the year under review volunteers worked for us in a variety of capacities - administrative support, supporting our coaches and a range of community fundraising activities and events, and as support assistants for our programmes. All BRF Trustees are volunteers.

Our response to Covid-19:

On March 23rd, 2020 when the country went into lockdown BRF acted immediately by creating alternative ways to manage our services while keeping all colleagues and our communities safe and well. **It was essential we keep in touch with the most vulnerable young people** and we were able to quickly move this support from in-person to online.

For the majority of young people requiring our support we offered a range of digital services and regular phone support. **We also delivered laptops and sports equipment to students.**

Financially we were hardest hit by loss of events and matchday income, approximately £150,000, but were able to recover that loss from donations and grant application income.

During the previous financial year we furloughed 12 members of coaching and administrative staff over a 12-week period in line with Government guidance. Management and administrative staff continued to work from home, and all staff returned to normal working hours at the beginning of July 2020 and continued to work as normal during the year under review.

The needs of our colleagues is a priority and we have put a number of measures of place for the benefit of our workforce including daily video calls, weekly team calls, support sessions, flexible working arrangements (accommodating childcare etc). We also have a Wellbeing Committee.

A description of the principal risks facing the charity:

The Trustees acknowledge their responsibility to identify, assess and manage risks. We have a Risk Register and this is reviewed annually and reported on at board meetings.

The Bath Rugby Community Foundation

Trustees' Report

The Chief Executive works with the delivery and business team to identify key risks to the charity and these are assessed and rated on an individual basis. The three main areas of risk that have been identified are:

Safeguarding

- There is a regularly reviewed Safeguarding Policy in place. This has been given to and signed by all staff;
- All staff with direct contact with vulnerable children and young people have had external training and DBS checks;
- A trained Safeguarding Officer and two deputies are in place;
- All Delivery sessions are covered by two coaches;
- All staff are trained to deliver the courses to the appropriate standard; and
- Two references are required for all new staff, Trustees and volunteers.

Ability to generate sufficient income

- Professional fundraising and event management personnel are employed;
- BRF links budget to business planning and objectives;
- Monitoring and reporting monthly to the finance 'group';
- Using proper costing procedures for service delivery;
- Monthly management accounts;
- Mixed economy of funding streams with no over reliance on one stream; and
- Building up sufficient reserves.

Health and safety

- All sessions covered by two coaches;
- All staff trained to deliver courses to the appropriate standard;
- A risk assessment is carried out at all sessions before coaching begins;
- Vehicles are properly maintained and insured;
- All sessions are carried out in a suitable place for the activity;
- We comply with the law and current regulations;
- All staff undergo induction and full training; and
- Monitoring and reporting procedures are in place.

BRF is a company limited by guarantee and a registered charity with the Charity Commission for England and Wales. The company was established under a set of Articles of Association, which set out the objects and powers of the organisation.

The Directors of the company are also the Trustees of the charity. Trustees have control of the organisation, its funds and assets and are responsible for overall strategic and operational management. There is a three times three years rotation and fixed period of service. All Trustees give their time voluntarily and receive no benefits. Trustees are appointed via a safer recruitment process and are inducted and trained by other Trustees and in consultation with the Chief Executive. All are DBS checked.

The Chair and Treasurer are elected by the Trustees and the Board may appoint a Chair and Treasurer from within or outside the Board. To ensure that new Trustees are appointed regularly the Board has undertaken a skills audit of current Trustees and matched those against skills requirements after analysing the most recent business plan in order to identify skills gaps. The Board continues to seek to recruit people with appropriate skills, experience and/or passion and invites potential new Trustees to shadow their meetings as well as undertake the pre Trustee induction process.

Day-to-day management of the organisation is delegated to the Chief Executive, who manages a team of staff, consultants and upwards of 150 volunteers.

BRF's remuneration procedure stipulates that the pay of all senior staff, including the Chief Executive, is reviewed and set by the Board of Trustees at their quarterly board meetings. Except for staff roles changing, salaries are reviewed annually.

The Bath Rugby Community Foundation

Trustees' Report

Seven days prior to board meetings, the Chief Executive's report is circulated along with management accounts and any relevant documents. In between meetings the board is kept up to date with emails from the Chief Executive and Chairman of Trustees.

The Trustees have assessed the major risks to which the organisation is exposed and are satisfied that systems are in place to mitigate exposure.

We continue to review our safeguarding policies and procedures. We have seen an increase in disclosures to staff from our students predominantly studying within the employability strand and this has led us on implementing an online platform (My Concern) to manage safeguarding concerns and disclosures and a user-friendly and secure system for staff.

Relationship with any related parties:

We are Bath Rugby's charity, but we are separately governed and separately financed. Bath Rugby's Chief Executive Officer, Tarquin McDonald is a member of the Trustee group.

Charity name: The Bath Rugby Community Foundation

Any other name: Bath Rugby Foundation

Charity number: 1101868.

Charity address: Bath Rec Sports Hub, North Parade Road, Bath, BA2 4ET

List of Trustees: 19/20 and newly appointed:

Stuart Doughty - Chairman (retired January 2021)

Christopher Alexander - Treasurer

Christopher Potter

Claire Taylor

Colin Marshall (retired January 2021)

David Scotland (appointed January 2021)

Andrew Fleming (appointed July 2021)

Emma Haines

Tarquin McDonald

Lee Mears

Louise Harvey

Plans for future periods

Aims and key objectives for future periods

Despite the impact of the pandemic on our ability to work in person with our participants, we have continued to connect with them online and develop relationships. We made significant strides supporting children and young people during the school holidays, a time when we know the young people we work with can take a step back both socially, emotionally and physically. We will deepen these relationships in the months and years to come. Collaboration has also been at the heart of our work, forming stronger partnerships with businesses and other charities in our region. We will continue to grow these partnerships because we know by pooling our resources we will have a greater impact on the lives of children who have had the roughest start in life.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

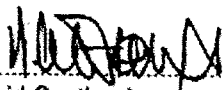
The Bath Rugby Community Foundation

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23/3/22 and signed on its behalf by:


David Scotland
Trustee

The Bath Rugby Community Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Bath Rugby Community Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

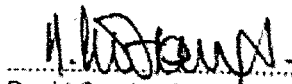
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees of the charity on 23/3/22 and signed on its behalf by:



David Scotland
Trustee

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Opinion

We have audited the financial statements of The Bath Rugby Community Foundation (the 'charity') for the year ended 30 June 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 30 June 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 were 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community 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 has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company 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 where 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.
- the directors 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 Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), 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 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.

The Bath Rugby Community Foundation

Independent Auditor's Report to the Members of The Bath Rugby Community Foundation

Auditor's 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.

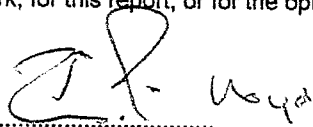
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

A further description of our responsibilities is available 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 charitable company'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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Milsted Langdon LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

Date: 30th March 2022

The Bath Rugby Community Foundation

Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	503,638	2,000	505,638	315,704
Charitable activities	4	-	148,763	148,763	215,172
Other trading activities	5	11,573	-	11,573	175,601
Investment income	6	99	-	99	929
Other income		3,615	-	3,615	33,749
Total income		<u>518,925</u>	<u>150,763</u>	<u>669,688</u>	<u>741,155</u>
Expenditure on:					
Raising funds	7	(53,223)	(17,301)	(70,524)	(131,425)
Charitable activities	8	(416,938)	(180,220)	(597,158)	(555,502)
Total expenditure		<u>(470,161)</u>	<u>(197,521)</u>	<u>(667,682)</u>	<u>(686,927)</u>
Net income/(expenditure)		48,764	(46,758)	2,006	54,228
Transfers between funds		(2,977)	2,977	-	-
Net movement in funds		45,787	(43,781)	2,006	54,228
Reconciliation of funds					
Total funds brought forward		<u>186,342</u>	<u>297,247</u>	<u>483,589</u>	<u>429,361</u>
Total funds carried forward	18	<u>232,129</u>	<u>253,466</u>	<u>485,595</u>	<u>483,589</u>

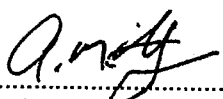
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 18.

The Bath Rugby Community Foundation

(Registration number: 04976797)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	17,630	27,421
Current assets			
Debtors	14	422,606	127,455
Cash at bank and in hand	15	<u>272,819</u>	<u>349,231</u>
		695,425	476,686
Creditors: Amounts falling due within one year	16	<u>(227,460)</u>	<u>(20,518)</u>
Net current assets		<u>467,965</u>	<u>456,168</u>
Net assets		<u><u>485,595</u></u>	<u><u>483,589</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		253,466	297,247
Unrestricted income funds			
Unrestricted funds		<u>232,129</u>	<u>186,342</u>
Total funds	18	<u><u>485,595</u></u>	<u><u>483,589</u></u>

The financial statements on pages 12 to 30 were approved by the trustees, and authorised for issue on ~~24.3.22~~ and signed on their behalf by:


.....
Andrew Fleming
Trustee

The Bath Rugby Community Foundation

Statement of Cash Flows for the Year Ended 30 June 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		2,006	54,228
Adjustments to cash flows from non-cash items			
Depreciation	13	9,791	9,140
Investment income	6	<u>(99)</u>	<u>(929)</u>
		11,698	62,439
Working capital adjustments			
(Increase)/decrease in debtors	14	(295,151)	69,379
Increase/(decrease) in creditors	16	<u>206,942</u>	<u>(41,548)</u>
Net cash flows from operating activities		(76,511)	90,270
Cash flows from investing activities			
Interest receivable and similar income	6	<u>99</u>	<u>929</u>
Net (decrease)/increase in cash and cash equivalents		(76,412)	91,199
Cash and cash equivalents at 1 July		<u>349,231</u>	<u>258,032</u>
Cash and cash equivalents at 30 June		<u><u>272,819</u></u>	<u><u>349,231</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 30 form an integral part of these financial statements.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bath Rec Sports Hub
North Parade Road
Bath
BA2 4ET

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Bath Rugby Community 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

In light of the rapid global spread of the Coronavirus "COVID-19" in early 2020, the trustees have reviewed projections and budgets for the next twelve months. Following this review, the trustees consider there to be little impact on the charity's ability to act as a going concern.

The trustees have reviewed the supply chains, key donors and the capital resources available and consider that the charity has adequate resources in place to continue trading for the next twelve months.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Volunteer time

No amount is included in the financial statements for volunteer time in line with the Charity SORP (FRS 102).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT is included as a separate expense in the Statement of Financial Activities.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance
Motor vehicles	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
General donations	295,911	-	295,911	175,678
Bath Men's Walk	10,490	-	10,490	34,684
Bath Half Marathon	18,913	-	18,913	24,080
Matchday Bucket Collections	-	-	-	9,025
St Johns Foundation	-	-	-	12,250
Raising the Game, Primary & Secondary	-	2,000	2,000	24,969
Raising the Game, Primary & Secondary	1,025	-	1,025	-
First XV	165,564	-	165,564	25,000
High Five Club	-	-	-	10,018
High Five Club	11,735	-	11,735	-
	<u>503,638</u>	<u>2,000</u>	<u>505,638</u>	<u>315,704</u>

£503,638 (2020 - £268,467) of the income above was attributable to unrestricted funds and £2,000 (2020 - £47,237) attributable to restricted funds.

4 Income from charitable activities

	Restricted funds £	Total 2021 £	Total 2020 £
Education	45,472	45,472	38,980
Inclusion	70,572	70,572	121,756
Employment	32,719	32,719	54,436
	<u>148,763</u>	<u>148,763</u>	<u>215,172</u>

£Nil (2020 - £105,981) of the income above was attributable to unrestricted funds and £148,763 (2020 - £109,191) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

5 Income from other trading activities

	Unrestricted funds General £	Total 2020 £	Total 2020 £
Shirt Raffle income	2,378	2,378	20,230
Other Fundraising	-	-	16,151
The Clash	(1,500)	(1,500)	6
Corporate Funding	-	-	37,426
Rec Sleep Out	-	-	9,463
Quiz Night	-	-	880
Ride Mallorca	-	-	57,060
Rugby Sportive	(2,000)	(2,000)	1,419
Russell Howard	-	-	25,177
Stony Street Wine Tasting	-	-	455
24 Hour Ski-Erg Challenge	8,265	8,265	2,540
Cycle Girona	-	-	4,794
Thatchers	4,430	4,430	-
	<u>11,573</u>	<u>11,573</u>	<u>175,601</u>

£11,573 (2020 - £175,601) of the income above was attributable to unrestricted funds and £Nil (2020 - £Nil) attributable to restricted funds.

6 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable on bank deposits	<u>99</u>	<u>99</u>	<u>929</u>

£99 (2020 - £629) of the income above was attributable to unrestricted funds and £Nil (2020 - £300) attributable to restricted funds.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

7 Expenditure on raising funds

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Bath Men's Walk	5,788	-	5,788	8,125
Bath Half Marathon	8,279	-	8,279	8,707
Shirt Raffle	218	-	218	1,852
Matchday Bucket Collections	-	-	-	7,655
Quiz Night	-	-	-	1,134
The Clash	(418)	-	(418)	3,653
Corporate Funding	-	-	-	320
First XV	17,509	-	17,509	16,064
Ride Mallorca	1,600	-	1,600	50,059
Rec Sleep Out	-	-	-	6,037
Thatchers	2,308	-	2,308	-
Sponsor a student	16,113	-	16,113	-
Fundraising Consultants' fees and other costs	1,826	17,301	19,127	27,819
	<u>53,223</u>	<u>17,301</u>	<u>70,524</u>	<u>131,425</u>

£53,223 (2020 - £124,630) of the expenditure above was attributable to unrestricted funds and £17,301 (2020 - £6,795) attributable to restricted funds.

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Education	104,678	38,628	143,306
Inclusion	219,787	106,997	326,784
Employability	92,473	34,595	127,068
	<u>416,938</u>	<u>180,220</u>	<u>597,158</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Education	105,524	21,842	127,366
Inclusion	209,523	89,764	299,287
Employability	128,849	-	128,849
	<u>443,896</u>	<u>111,606</u>	<u>555,502</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

	Activity undertaken directly £	Activity support costs £	2021 £
Education	72,514	70,792	143,306
Inclusion	160,725	166,060	326,785
Employability	69,279	57,788	127,067
	<u>302,518</u>	<u>294,640</u>	<u>597,158</u>

	Activity undertaken directly £	Activity support costs £	2020 £
Education	45,305	82,061	127,366
Inclusion	106,791	192,496	299,287
Employability	61,861	66,988	128,849
	<u>213,957</u>	<u>341,545</u>	<u>555,502</u>

Support costs	Unrestricted funds General £	Total 2021 £	Total 2020 £
Premises	37,692	37,692	34,067
Office costs	12,322	12,322	19,077
Motor expenses	12,092	12,092	9,888
Marketing and Communications	26,404	26,404	1,715
Depreciation and loss on disposal of fixed assets	9,791	9,791	9,140
Wages and salaries	178,669	178,669	248,295
Legal and professional fees	11,070	11,070	12,363
Governance costs	6,600	6,600	7,000
	<u>294,640</u>	<u>294,640</u>	<u>341,545</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Operating leases - other assets	24,426	24,426
Audit fees	4,620	4,620
Other non-audit services	1,980	1,980
Depreciation of fixed assets	<u>6,855</u>	<u>9,140</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	352,880	370,029
Social security costs	23,160	26,738
Pension costs	<u>7,792</u>	<u>18,197</u>
	<u>383,832</u>	<u>414,964</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Management	3	3
Fundraising	1	1
Programmes	<u>10</u>	<u>12</u>
	<u>14</u>	<u>16</u>

The number of employees whose emoluments fell within the following bands was:

	2021 No	2020 No
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

The total employee benefits of the key management personnel of the charity were £171,475 (2020 - £164,654).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2020	59,050	1,500	60,550
At 30 June 2021	59,050	1,500	60,550
Depreciation			
At 1 July 2020	31,629	1,500	33,129
Charge for the year	9,791	-	9,791
At 30 June 2021	41,420	1,500	42,920
Net book value			
At 30 June 2021	17,630	-	17,630
At 30 June 2020	27,421	-	27,421

14 Debtors

	2021 £	2020 £
Trade debtors	302,156	71,164
Prepayments	21,311	16,028
Accrued income	99,139	40,263
	<u>422,606</u>	<u>127,455</u>

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	316	57
Cash at bank	272,503	349,174
	<u>272,819</u>	<u>349,231</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	15,565	5,283
Other taxation and social security	8,746	6,896
Other creditors	192,939	1,135
Accruals	10,210	7,204
	<u>227,460</u>	<u>20,518</u>
	2021	2020
	£	£
Deferred income at 1 July 2020	-	22,533
Resources deferred in the period	191,385	-
Amounts released from previous periods	-	(22,533)
Deferred income at year end	<u>191,385</u>	<u>-</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Land and buildings		
Within one year	16,500	16,500
Between one and five years	30,250	46,750
	<u>46,750</u>	<u>63,250</u>
Other		
Within one year	2,041	7,926
Between one and five years	216	2,257
	<u>2,257</u>	<u>10,183</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

18 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	87,026	518,925	(460,370)	(2,977)	142,604
<i>Designated</i>					
Core Cost Fund	71,895	-	-	-	71,895
Tangible Fixed Asset Fund	27,421	-	(9,791)	-	17,630
	<u>99,316</u>	<u>-</u>	<u>(9,791)</u>	<u>-</u>	<u>89,525</u>
Total unrestricted funds	<u>186,342</u>	<u>518,925</u>	<u>(470,161)</u>	<u>(2,977)</u>	<u>232,129</u>
Restricted funds					
Development Fund	104,210	-	(797)	-	103,413
Raising the Game, Secondary	34,105	2,000	(21,745)	-	14,360
Raising the Game, Primary	6,873	-	-	-	6,873
Volunteer Programme	12,023	-	(1,080)	-	10,943
Heart of a Lion	5,971	-	(957)	-	5,014
High Five Club	28,394	-	-	-	28,394
St John's Foundation	14,324	-	(17,301)	2,977	-
Project Rugby Phase 3	91,347	19,491	(54,959)	-	55,879
Tackling Health	-	16,525	(11,200)	-	5,325
Eat Active	-	51,081	(51,081)	-	-
Hitz	-	32,719	(32,719)	-	-
KS1 - Mindset Matters	-	2,280	(1,758)	-	522
Healthwatch	-	1,667	(1,667)	-	-
HAF - BreakOut	-	25,000	(2,257)	-	22,743
Total restricted funds	<u>297,247</u>	<u>150,763</u>	<u>(197,521)</u>	<u>2,977</u>	<u>253,466</u>
Total funds	<u>483,589</u>	<u>669,688</u>	<u>(667,682)</u>	<u>-</u>	<u>485,595</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	61,985	584,427	(559,386)	87,026
<i>Designated</i>				
Core Cost Fund	71,895	-	-	71,895
Tangible Fixed Asset Fund	36,561	-	(9,140)	27,421
	<u>108,456</u>	<u>-</u>	<u>(9,140)</u>	<u>99,316</u>
Total unrestricted funds	<u>170,441</u>	<u>584,427</u>	<u>(568,526)</u>	<u>186,342</u>
Restricted				
Development Fund	103,910	300	-	104,210
Raising the Game, Secondary	24,723	22,133	(12,751)	34,105
Raising the Game, Primary	13,128	2,836	(9,091)	6,873
Volunteer Programme	12,023	-	-	12,023
Heart of a Lion	11,501	-	(5,530)	5,971
High Five Club	25,696	10,018	(7,320)	28,394
St John's Foundation	8,869	12,250	(6,795)	14,324
Project Rugby Phase 3	59,070	109,191	(76,914)	91,347
Total restricted funds	<u>258,920</u>	<u>156,728</u>	<u>(118,401)</u>	<u>297,247</u>
Total funds	<u>429,361</u>	<u>741,155</u>	<u>(686,927)</u>	<u>483,589</u>

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

The specific purposes for which the designated funds are to be utilised are as follows:

Core Cost Fund

The Core Cost Fund is to be used to further improve the efficiency and impact of the Charity.

Tangible Fixed Asset Fund

The Tangible Fixed Asset Fund represents the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets.

The specific purposes for which the restricted funds are to be utilised are as follows:

Development Fund

This can be used at the discretion of the trustees with prior authorisation of the donor, but principally for income generating activities.

Raising the Game Secondary

Raising the Game Secondary is secondary school-based mentoring programme for children who are disengaged with school and/or at risk of exclusion. This is an intensive programme and the participants are supported in small groups.

Raising the Game Primary

Raising the Game Primary is a literacy and learning skills project for primary school pupils.

Volunteer Programme

This trains volunteers in support of the foundation. There has been no movement in this fund because March - June training did not take place.

Heart of a Lion

This is a programme funded by Heart Research UK working with students in Y5 from primary schools in Bath and the surrounding areas. The aim of the programme is to educate the children about the risk factors of heart disease and how to ensure they have a healthy heart. This programme has now been fully delivered with the remaining income being invoiced following the submission of a final report to Heart Research UK.

High Five Club

This is a weekly multi-sport club to encourage children and young people with Special Educational Needs and Disabilities to take part in physical activity. It is funded through PRL and Comic Relief.

St John's Foundation

St John's Foundation provided us with a grant to support the salary costs of a Fundraising Co-ordinator role within the charity.

Project Rugby Phase 3

Project Rugby is a joint initiative between Premiership Rugby and the clubs, Gallagher and England Rugby and aims to increase participation in the game by people from traditionally underrepresented groups: Black, Asian & Minority Ethnic People, People from Lower Socio-Economic backgrounds (top 30% IMD), Disabled People. Rugby is a game for all and the programme engages with thousands of participants per year in schools, community settings and rugby clubs providing accessible opportunities for people to participate in the game at a time and place that can be easily accessed by target audiences.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

Tackling Health Programme

Tackling Health programme is an interactive project for children aged seven - eight which takes a holistic approach to teaching children about their own health, wellbeing and about leading a healthy lifestyle with a rugby focus.

Eat Active

Eat Active programme is an interactive school holiday programme for families based in community hubs. Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provide much-needed parental down time.

HITZ

HITZ is Premiership Rugby's flagship education and employability programme, working with over 2,000 14-to-23 year-olds across England every year.

Supported by partners CVC Foundation and Wooden Spoon, HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, employment or training (NEET) back into education, training, apprenticeships and/or employment, and is delivered nationally by Premiership Rugby's 13 shareholder clubs.

KS1 - Mindset Matters

KS1 was the pilot for Mindset Matters is an education programme that focuses on children in Primary Schools. These sessions provide a safe space for children to gain an understanding of their emotions, practise mindfulness strategies for behavioural responses and build confidence in taking part in physical activity.

Mindset Matters builds positive experiences, a growth mindset through building long-term resilience, problem solving amongst their peers and learning grounding and mindfulness techniques to manage their emotions through everyday life.

Mindset Matters runs once a week for 6 weeks in Primary Schools. Sessions run for 1 hour (20 minutes classroom/40 minutes physical activity) and is open to both KS1 and KS2 children. The weeks are designed to have a distinct learning objective: Healthy eating, healthy mind, online protection, physical activity and playground games

Healthwatch

Healthwatch is a research project that looked at the issues of transition for young adults transitioning from Special Schools/ secondary schools to college / Training / employment and the social implications of unemployment. Working specifically with young adults aged 16+ with special educational needs and common barriers and paths into employment / unemployment.

HAF - BreakOut

HAF - BreakOut funded by HAF is a multi-agency holiday food and activity programme based in community hubs in high need areas, supporting key vulnerable families, across Bath and North East Somerset.

Each hub supports with play/crafts/sports and hot nutritious food, alongside cooking and wellbeing workshops and food parcels. Hub also provide much-needed parental down time and educational support.

The Bath Rugby Community Foundation

Notes to the Financial Statements for the Year Ended 30 June 2021

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 June 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	17,630	-	17,630
Current assets	370,064	71,895	253,466	695,425
Current liabilities	(227,460)	-	-	(227,460)
Total net assets	<u>142,604</u>	<u>89,525</u>	<u>253,466</u>	<u>485,595</u>

	Unrestricted funds		Restricted funds	Total funds at 30 June 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	27,421	-	27,421
Current assets	107,544	71,895	297,247	476,686
Current liabilities	(20,518)	-	-	(20,518)
Total net assets	<u>87,026</u>	<u>99,316</u>	<u>297,247</u>	<u>483,589</u>

20 Analysis of net funds

	At 1 July 2020	Financing cash flows	At 30 June 2021
	£	£	£
Cash at bank and in hand	<u>349,231</u>	<u>(76,412)</u>	<u>272,819</u>
Current asset	<u>349,231</u>	<u>(76,412)</u>	<u>272,819</u>

	At 1 July 2019	Financing cash flows	At 30 June 2020
	£	£	£
Cash at bank and in hand	<u>258,032</u>	<u>91,199</u>	<u>349,231</u>
Current asset	<u>258,032</u>	<u>91,199</u>	<u>349,231</u>

21 Related party transactions

During the year the charity made the following related party transactions:

Bath Rugby Limited

During the period Mr T McDonald, a Trustee, was Chief Executive Officer of Bath Rugby Limited.

During the period costs charged to the charity by Bath Rugby Limited were £42,458 (2020 - £7,182).

During the period income received by the charity from Bath Rugby Limited amounted to £Nil (2020 - £600).

At the balance sheet date the amount due Bath Rugby Limited was £Nil (2020 - £Nil).