

BRISTOL RUGBY COMMUNITY FOUNDATION

England & Wales · Charity number 1137395

Details

Other names	BRISTOL BEARS COMMUNITY FOUNDATION, Bristol Bears Foundation
Status	Registered
Legal form	Charitable company
Company number	07273748
Registered	2010-08-10
Register	View on the Charity Commission register

Contact

Address	Ashton Gate Stadium Ashton Bristol BS3 2EJ
Phone	01179581651
Email	jskinner@bristolbearsrugby.com
Website	https://www.bristolbearsrugby.com/bears-foundation

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC GENERALLY AND IN PARTICULAR YOUNG PEOPLE IN THE WEST OF ENGLAND, WALES AND SURROUNDING AREAS.TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION AND PHYSICAL ACTIVITY BY FACILITATING THE PLAYING OF RUGBY UNION AND OTHER PHYSICAL AND/OR RECREATIONAL ACTIVITIES.TO PROVIDE AND ASSIST IN THE ADVANCEMENT OF AMATEUR SPORT AND PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION, PHYSICAL ACTIVITY AND OTHER LEISURE TIME ACTIVITY OF SUCH PERSONS WHO HAVE NEED FOR SUCH ACTIVITIES BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE.TO ADVANCE AND ASSIST THE ADVANCEMENT OF EDUCATION OF CHILDREN AND YOUNG PEOPLE AND TO PROMOTE ANY OTHER PURPOSE CURRENTLY RECOGNISED AS 'CHARITABLE' AND ANY NEW CHARITABLE PURPOSES WHICH ARE SIMILAR TO ANOTHER CHARITABLE PURPOSE.

Activities: FOREVER SPORT 38 wk Primary school PE & school sportBRIGHT SPARKS 38 wk secondary education programme for 12-16 yr oldsCAMPS Extra curricular rugby training for 8-16 yr oldsSUPER SUNDAY Extra curricular club development prog for 8-16 yr olds EAGLE PROJECT 12 wk rugby activity Yr 9 girlsSPECTRUM 38 wk prog for SEN childrenAREA OF DELIVERY: SW of England

Classification

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

Geography

- **Area of benefit:** THE WEST OF ENGLAND, WALES AND SURROUNDING AREAS
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£754,971	£723,850	£353,268	18
2024-08-31	£647,085	£620,720	£322,147	19
2023-08-31	£653,625	£599,226	£295,782	18
2022-08-31	£598,703	£503,390	£241,383	16
2021-08-31	£404,893	£395,955	-	-
2020-08-31	£488,276	£470,287	-	-

Trustees

Name	Role	Appointed
CHARLES PATRICK RUSSELL-SMITH	Chair	
KEVIN JONES		
Mike Lea		2015-06-24
Thomas Darren Tainton		2022-09-01
Vicki Long		2016-05-16

Accounts

Company no. 07273748
Charity no. 1137395

Bristol Rugby Community Foundation
Report and Unaudited Financial
Statements
31 August 2025

Bristol Rugby Community Foundation

Reference and administrative details

For the year ended 31 August 2025

Company number	07273748
Charity number	1137395
Registered office and operational address	South Stand, Ashton Gate Stadium Ashton Gate Bristol BS3 2EJ
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Nicholas Fenton-Wells (Resigned 26 December 2025) Kevin Jones Michael Lea Victoria Long Charles Russell-Smith Nominated trustee of corporate director Bristol Rugby Club Limited: Thomas Tainton
Senior management team	Jamie Skinner - Chief Executive Officer Oliver Morton - Head of Projects and Development (appointed 3 March 2025)
Bankers	Lloyds Bank plc 284 Wells Road Knowle Bristol BS4 2PY Santander Corporate Banking Bridle Road Bootle Merseyside L30 4GB
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

The trustees present their report along with the financial statements of the charitable company for the year ended 31 August 2025.

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

Structure, governance and management

Bristol Rugby Community Foundation is a company limited by guarantee, incorporated on 4 June 2010 and is a registered charity (no. 1137395). The company was established under a Memorandum of Association and is governed under its Articles of Association. The rebrand of the professional sport club Bristol Bears in 2018 also applied to Bristol Rugby Community Foundation as the club's official charity. A 'working' name of Bristol Bears Community Foundation was registered with and recognised by the Charity Commission in 2018. The association with the professional sport club continues to enhance the connection of both parties within the community we serve. The rest of the report will make reference to Bristol Bears Community Foundation (BBCF).

Appointment of trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

The charity recruits trustees as and when required to do so by charitable law, best practice guidance, or as and when a clear need has been identified. Potential trustees are identified and interviewed by trustees and / or other selected persons in order to assess suitability to assist in the effective management and guidance of the charity. On appointment, trustees complete a register of interests and undertake an induction programme that includes the familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The Board of Trustees comprises of six trustees; two are connected to Bristol Rugby Club (affectionately named "Bristol Bears" – the Club) and four are independent to the Club. Trustee meetings are held quarterly to monitor the performance of the charity against its long term strategy and to ensure that financial performance is in line with expectations. Trustees also review any safeguarding issues to ensure they are appropriately managed in line with our policy.

Within the year, the Chief Executive Officer has undertaken an organisational restructure, realigning roles to areas of work, whilst ensuring all staff have clear job descriptions and an identified line manager to provide day to day support.

In the year, the charity appointed a full time Fundraising Executive in November. This role supports the charity with income generation through the management and coordination of event-based fundraising including Break the Cycle and Corporate Tag.

A further addition was made to the charity's senior management team with the appointment of a Head of Projects & Development in March 2025. This role works closely with the Chief Executive Officer and provides operational leadership, including oversight and strategic development of the charity's delivery areas. The position also includes responsibility for the line management of programme managers to ensure the delivery of projects and quality assurance across all areas of work.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

During the year, the charity employed a total of 20 staff, 15 full-time and 5 part-time. Operational delivery of activity is also supported by casual staffing and volunteers.

The charity aims to offer fair and competitive remuneration packages to attract and retain staff, which is benchmarked against similar roles across the sector, as well as being based on experience and performance metrics.

Risk management

The Trustees have examined the major strategic, business, and operational risks that are faced by the charity and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage and lessen these risks. The Trustees review the charity's policies annually to ensure that risks are appropriately identified and managed.

Within the year, the Chief Executive Officer undertook a full governance review to identify areas for development and risk within the charity. This has included the development of a risk register and the introduction of revised and new organisational policies, which will be implemented within the 2025/26 year, including formal implementation of the risk register.

Objectives and activities

The exclusively charitable objects for which the charity is established are:

- To advance, and assist in the advancement of education;
- To promote community participation in healthy recreation and physical activity;
- To promote, and assist in the advancement of amateur sport;
- To provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have need for such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
- To promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

To achieve the objectives, the charity structures its service delivery around five main programme pillars:

- Community Rugby;
- Older People;
- Health & Wellbeing;
- Disability & Inclusion; and
- Education & Employability.

Our Vision – Inspire our community to unlock their potential and improve their lives.

Our Mission – Use sport and physical activity to support the most disadvantaged members of our community.

The Foundation's strategic objectives:

- Be the best resource for player, coach, and club development;
- Increase physical and social connections amongst older people;
- Improve the health and wellbeing of the most disadvantaged;
- Increase physical activity of those with disabilities and additional needs; and
- Provide a pathway of education opportunities to employment.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

Policies adopted to further the charity's objectives

Bristol Bears Community Foundation exists to improve the lives of people in the South West of England through the use of sport and physical activity.

These activities are available to all people in the South West of England and surrounding areas.

The trustees are mindful of the Charity Commission's guidance on public benefit and have developed high-quality sporting and healthy recreation activities that benefit the community, especially those who are designated as 'disadvantaged', by equipping those people with the skills and qualities to improve their lives.

Fundraising practices

During the year, the charity maintained membership with the Fundraising Regulator's Voluntary Registration Scheme and is adhering to the guidelines and code of practice. No associated complaints have been received due to the method of fundraising being events-based and online raffles. We are mindful not to undertake fundraising activities that intrude on privacy, are unreasonably persistent, or put any person, especially vulnerable people under pressure to donate. The charity does not employ or engage with any external fundraising agencies and does not undertake any street-fundraising or telephone cold-calling.

Achievements and performance

The 2024/25 financial year represented a positive and progressive period for the charity. During the year, the Chief Executive Officer undertook a comprehensive review of all operational areas and implemented an organisational restructure to ensure the charity is appropriately positioned to meet its obligations both in 2024/25 and in future years. This work strengthened clarity around roles, responsibilities, and internal accountability, and included the development of updated job descriptions for all staff, the creation of a new staff handbook, and the introduction of revised people policies to further support the workforce.

New systems and processes were introduced to enhance operational efficiency, including the implementation of Abler, a holiday camp booking system, and improved meeting structures such as all staff meetings, team meetings and regular staff 1:1s, along with staff objectives to support an introduced annual appraisal process.

Fundraising performance exceeded budgeted projections through the success of key events including Break the Cycle, Corporate Tag Rugby Tournament, the rebrand and launch of Bears Lotto and matchday fundraising. Within the year, through fundraising initiatives the charity raised a total of £146,270.

The partnership with the Club has also continued to strengthen, supported by the development of a Service Level Agreement (SLA) outlining clear expectations for both organisations. The club's Big Day Out and Community Day fixtures provided further fundraising opportunities, with £1 being donated to the charity for every ticket sold during the Community Day match in May 2024. In addition, the charity launched an Ambassador Project featuring current and former male and female players, further enhancing visibility and engagement across the community. Within the year, the charity further developed processes around player engagement in the community, with the increase of players attending our activity in the community accumulating over 111 hours of visits, demonstrating the Club's commitment to its work in the community via the Foundation.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

Financial processes were strengthened with the introduction of monthly management accounts, improved reporting packs, and new systems for invoicing, including the adoption of Dext and Approval Max.

The Chief Executive Officer, working in partnership with Evid Impact, has led the development of the charity's new strategic plan, Beyond the Bear. This strategy has been shaped through an evidence based approach and co designed with trustees, staff, and beneficiaries to establish refined vision and purpose statements. As part of this work, the charity's geographical focus has been clarified across Bristol, North Somerset and South Gloucestershire, prioritising communities within the 20% most deprived nationally. A clear outcomes framework has also been established to enable the charity to more effectively demonstrate and articulate the impact of its work across the community.

Programme development also progressed significantly, with new funding secured for projects such as RFU Strive25 and Rising Roses, expanding the charity's work with women and girls. The CEO has also developed strategic networks across Bristol, including active involvement in the Active City Network and the Play and Youth Network.

For the year ending 31 August 2025, the charity has delivered 14 projects, engaging 7,864 people across Greater Bristol from areas of deprivation.

On a projects front, impact has been demonstrated through the following key projects delivered across the 2024 – 25 delivery year, aligned to our five areas of focus:

Education and Employability

Bright Sparks

Working in partnership with local secondary schools, Bright Sparks harnesses the Bristol Bears brand to work with young people in local secondary schools, providing the tools to those who struggle in a traditional classroom setting to reach their potential through education and physical activity. Charity staff provide a different kind of support for young people across 38 weeks, helping them to form positive relationships with their peers, teachers, and families through the power of education and Rugby. Throughout 2024/25, Bright Sparks engaged with 204 boys from 11 secondary schools across Bristol, North Somerset & South Gloucestershire.

Mentoring and PE provision

The charity also delivered 1:1 mentoring to an identified pupil from Bristol Cathedral School across the year, which provided support, aligned to the reasons for referral. Sessions were for 1 hour a week and were delivered in a safe space, using Rugby as a tool for engagement. In addition, Bristol Bears Community Foundation delivered weekly PE provision to Bristol Cathedral School. This provision included 2.5 hours of activity per day, across 5 days a week throughout term time. The charity engaged 50 young people per day across a 33-week delivery year.

HITZ

Delivered in partnership with Premiership Rugby and YMCA Central, HITZ provides young people who are 14 – 24 and not in Employment, Education or Training (NEET) the opportunity to access a 38-week 'Work ready' programme. The project is supported by a local business the Molson Group - who provide work experience opportunities. During the 24/25 year, HITZ engaged 22 learners, with 8 learners completing their Maths & English functional skills, 3 achieving GCSE English, and 4 achieving GCSE Maths.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

Premiership Rugby Champions (RISE)

Delivered in partnership with Premiership Rugby, 'Premiership Rugby Champions (RISE)' is a six-week programme designed to align with the PSHE curriculum, delivering two-hour sessions each week that combine engaging workshops with physical activity. The project is aimed at enhancing both the mental and physical well-being of young people, equipping them with [JS1.1] essential tools to manage their mental health effectively. Throughout 2024/25, Bristol Bears Community Foundation engaged with 4 primary schools across Bristol, delivering the programme to 9 different classes.

Set Play

Delivered in partnership with local community providers, and funded by the Charles Hayward Foundation, Set Play is a place-based intervention that is delivered in south Bristol, empowering young people aged sixteen-to-eighteen identified as being at high risk of offending to take positive steps towards improving their engagement in education and employment by developing new life skills, improving their mental and emotional resilience, and forming achievable aspirations for their future. Delivery began in March 2025, with the programme engaging 5 young people for 2 hours per week across the delivery period.

Health and Wellbeing

Bear in Mind

The charity continued the delivery of Bear in Mind in local secondary schools, which aims to support girls by equipping them with the tools to build self-confidence and resilience to cope with wider issues faced by women in modern society. During the 2024/25 delivery year, the project engaged 402 girls between the ages of 13 – 15 years across 12 schools. The programme combines physical activity and educational based workshops across a term (12 week) programme and through pre and post questionnaires 96% of girls said that the programme has improved their physical activity levels since the beginning of the project and 84% said that the programme made them feel more confident and positive about themselves.

Inclusion

Spectrum is a SEND specific project, delivered in partnership within SEND schools in Bristol providing multisport activity as part of the PE curriculum. During the 2024/25 year, the project engaged with 7 schools, delivering two classes per term across the full academic year. The project worked with 2,200 participants throughout the year. This highlights the significant reach of the project in supporting young people with SEND through inclusive sport.

Fun2Move

Within the year (April 2025), the charity received a restricted grant from Sport England for the project 'Fun2move' totalling £11,100, which will provide open access sessions for young people with a disability in community venues to access sport and Rugby across Bristol. Delivery is expected to start within the next financial year, September 2025.

Older Adults

During the year, the charity's older adult work has developed, working in partnership with St Monica's Trust. The charity was also successful with a restricted grant from Sport England to support the delivery of older adults sessions within the 24/25 year. Within the year the charity delivered 10 sessions per week across 4 sites, engaging 13 - 20 participants at each session, engaging a total of 140 older adults in a range of activities designed to improve physical health, social connection, and overall well-being.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

These sessions provide accessible, low-impact exercises tailored to the needs of older adults, including chair-based activities, gentle movement classes, and standing exercises. Through this work, the charity continues to foster a sense of community and encourage active lifestyles among Bristol's older population, helping to combat isolation and promote long-term physical health.

During the year the charity was awarded a restricted grant from the National Lottery for 2 years, totalling £19,760, which started in June 2024 for the Bears Reminisce Cafe. The project provides a weekly session at Ashton Gate for older adults tackling social isolation and loneliness. Sessions are for 2 hours a week and engage up to 15 older adults, through historical Bears memorabilia and physical activity.

Community Rugby

Community Rugby activity has continued to be a core area of development for the charity, with the continued commitment to the 'Club Connexion' clubs across Bristol, South Gloucestershire & North Somerset. The programme engaged Bristol combination clubs through coach education, player development camps and club-specific Super Sunday events. During the year, Club Connexion engaged with 30 grass-roots clubs, delivering three coach development opportunities and two on pitch participation events at Ashton Gate and the Principality Stadium. In total, 310 coaches were supported through these engagement activities. As part of this, 2,108 young people accessed player development opportunities over the course of the year.

During the year, the charities Player Development camps supported 1,637 children between 8 – 14 years old and also included female focused camps. Open access, mixed ability half term holiday camps were delivered throughout the academic year and provided 49 days of activity across key Club Connexion partner club venues.

Project Rugby

Delivered in partnership with Premiership Rugby and Gallagher, the programme aims to provide young people from lower social economic groups the opportunity to participate in Rugby in a school PE curriculum setting. During the year, 981 young people were engaged across the 24/25 academic year, with 141 young people engaging through the charities work in SEND schools.

Women & Girls

Rising Roses

Rising Roses is the charity's primary participation programme, engaging with girls aged from 6-12 years old across a six-week period during an academic term. Funded through and aligned with England Rugby and RFU's Impact '25 Programme to accelerate the growth of women and girls rugby, young people will learn how to play T1 Rugby. Throughout the 24/25 year, the charity engaged with 18 primary schools across Bristol, North Somerset, and South Gloucestershire. The programme delivered 228 sessions throughout the year and provided playing opportunities for 1,172 participants.

Eagle Project

Eagle Project is a participation programme focused on engaging Year 7 girls, providing an opportunity to experience a new sport within a positive and supportive learning environment. The programme is funded by England Rugby through the Impact '25 Initiative and Maddy's Mark, supporting the growth and development of women's and girls' rugby nationally.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

In addition to increasing participation, Eagle Project recognises the importance of young people's mental wellbeing. With support from Maddy's Mark, the programme seeks to foster resilience, confidence, and self reliance, helping young women develop skills that support them both within sport and throughout life. Throughout the 24/25 year, the charity engaged with 8 schools across Bristol, North Somerset, and South Gloucestershire. The programme delivered 61 sessions throughout the year and provided opportunities for 339 participants.

Strive 25

Strive 25 is a RFU funded programme, delivering T1 rugby to women & girls aged 16+. The programme focuses on increasing participation among women and girls by offering free, inclusive and beginner friendly T1 (non contact) rugby sessions in accessible community settings. By targeting communities and individuals traditionally underrepresented in the sport, Strive25 in Bristol aims to break down barriers to participation, build confidence, improve wellbeing, and create sustainable pathways into rugby through fun, social and empowering experiences. The delivery programme commenced in April 2025 and engaged with 51 participants across 5 different sessions.

Plans for future periods

As always, our primary commitment is to ensure we maintain our existing programmes into next year and support people who need it most across Bristol and surrounding areas. Given the current economic climate, a priority will be to continue the diversification of income streams to support the organisation and our many projects so that they are sustainable long into the future.

During the 2025/2026 year the Chief Executive Officer will launch the Foundations new organisational strategy, Beyond the Bear, which will set out a refined vision and purpose and set out strategic areas of delivery to maximise our community impact. This strategy will provide a clear framework for growth, partnership development and measurable outcomes. Alongside this, we will undertake a comprehensive review of the Charity's Articles of Association and a full Board governance review, ensuring continued alignment with best practice. This will include formal succession planning and the recruitment of new Trustees to strengthen skills, diversity and independence at Board level.

We will also develop and publish the Foundation's first Impact Report, aligned to our Theory of Change, enabling us to better demonstrate the difference our work makes and to strengthen accountability to beneficiaries, partners and funders. Additionally, we will introduce new event-based fundraising initiatives and expand our corporate sponsorship, creating meaningful partnerships that align with our vision while generating sustainable income to support long-term delivery.

Financial review

The results for the year ended 31 August 2025 show a net income of £31,121 (2024: £26,365). Total incoming resources increased to £754,971 (2024: £647,085), while total resources expended were £723,850 (2024: £620,720).

The charity recorded an overall increase in income from charitable activities, which rose to £574,748, compared with £542,549 in 2024. This increase demonstrates the ongoing demand for the charity's services and its ability to deliver impactful programmes.

Within Charitable activities income, income from the delivery of paid for Community Rugby services decreased to £105,264 in 2025 from £130,290 in 2024. Work is underway to improve this income stream in the coming year.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

Revenue from unrestricted donations and other fundraising activities rose substantially to £147,840 (2024: £81,531). This reflects strengthened engagement with corporate partners and individual donors, as well as increased support for projects where funding gaps were identified. The charity intends to continue developing this area going forward.

At balance date, the charity held £7,908 in tangible fixed assets (2024: £5,446), including the computer, office and sporting equipment required to operate the charity and deliver its projects.

The charity also held £388,297 in cash (2024: £342,568), with net current assets of £345,360 (2024: £316,701). All liabilities of the charity are current and have been paid post year end.

Reserves

It is the policy of Bristol Bears Community Foundation to retain reserves to the level required to provide sufficient funds to cover wages and administration costs for a period of at least six months. This equates to approximately £361,000. Total unrestricted reserves held by the charity at 31 August 2025 were £293,149 (2024: £267,623) and free reserves i.e. total unrestricted reserves less the net book value of fixed assets were £285,241 (2024: £262,177). The trustees are of the opinion that this represents a satisfactory level for current requirements. The trustees will continue to monitor and plan to increase reserves further as the charity moves into the second year of its current strategy for growth and sustainability.

The trustees are aware and understand that the current primary income generation methods that BBCF are in receipt of include:

- 1) Year by year contract based work from in-school delivery; and
- 2) Income generation based on the number of participants accessing and paying to take part in our Community Rugby school holiday activity.

This, therefore has risk attached in terms of medium to long-term financial security.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2025

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company in year 2022/23 and have continued in that capacity.

Approved by the trustees on 13 May 2026 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Independent examiner's report

To the trustees of

Bristol Rugby Community Foundation

I report to the trustees on my examination of the accounts of Bristol Rugby Community Foundation (the charitable company) for the year ended 31 August 2025, which are set out on pages 13 to 29.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

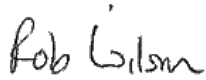
- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Bristol Rugby Community Foundation

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 13 May 2026

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Rugby Community Foundation

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

For the year ended 31 August 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations	3	16,742	60,529	77,271	31,875
Charitable activities	5	203,479	371,269	574,748	542,549
Other trading activities	6	-	87,311	87,311	60,234
Investment income		-	15,641	15,641	12,427
Total income		<u>220,221</u>	<u>534,750</u>	<u>754,971</u>	<u>647,085</u>
Expenditure on:					
Raising funds		-	66,921	66,921	3,265
Charitable activities		<u>202,919</u>	<u>454,010</u>	<u>656,929</u>	<u>617,455</u>
Total expenditure	7	<u>202,919</u>	<u>520,931</u>	<u>723,850</u>	<u>620,720</u>
Net income		17,302	13,819	31,121	26,365
Transfers between funds	16	<u>(11,707)</u>	<u>11,707</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	5,595	25,526	31,121	26,365
Reconciliation of funds:					
Total funds brought forward		<u>54,524</u>	<u>267,623</u>	<u>322,147</u>	<u>295,782</u>
Total funds carried forward		<u><u>60,119</u></u>	<u><u>293,149</u></u>	<u><u>353,268</u></u>	<u><u>322,147</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Bristol Rugby Community Foundation

Balance sheet

As at 31 August 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	11		7,908	5,446
Current assets				
Debtors	12	42,469		99,578
Cash at bank and in hand		388,297		342,568
		430,766		442,146
Liabilities				
Creditors: amounts falling due within 1 year	13	(85,406)		(125,445)
Net current assets			345,360	316,701
Net assets	15		353,268	322,147
Funds	16			
Restricted funds			60,119	54,524
Unrestricted funds:				
General funds			293,149	267,623
Total charity funds			353,268	322,147

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 13 May 2026 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Bristol Rugby Community Foundation**Statement of cash flows****For the year ended 31 August 2025**

	2025	2024
	£	£
Cash used in operating activities:		
Net movement in funds	31,121	26,365
Adjustments for:		
Depreciation charges	2,564	1,761
Dividends, interest and rents from investments	(15,641)	(12,427)
Decrease / (increase) in debtors	57,109	(14,905)
Increase / (decrease) in creditors	(40,039)	65,501
Net cash provided by operating activities	<u>35,114</u>	<u>66,295</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	15,641	12,427
Purchase of tangible fixed assets	(5,026)	(4,534)
Net cash provided by investing activities	<u>10,615</u>	<u>7,893</u>
Increase in cash and cash equivalents in the year	45,729	74,188
Cash and cash equivalents at the beginning of the year	<u>342,568</u>	<u>268,380</u>
Cash and cash equivalents at the end of the year	<u><u>388,297</u></u>	<u><u>342,568</u></u>

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies

a) Basis of preparation and general information

Bristol Rugby Community Foundation is a charitable company limited by guarantee registered in England and Wales. The registered office address is South Stand, Ashton Gate Stadium, Ashton Gate, Bristol BS3 2EJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of coaching or training activities is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time:

	2025	2024
Raising funds	9%	0%
Charitable activities	91%	100%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Sports equipment	25% straight line
Computer equipment	25% straight line
Furniture and fittings	25% straight line

Items are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty or judgements made that have a significant effect on the amounts recognised in the financial statements.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

2. Statement of financial activities: prior year comparative

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	8,600	23,275	31,875
Charitable activities	136,001	406,548	542,549
Other trading activities	-	60,234	60,234
Investment income	-	12,427	12,427
Total income	144,601	502,484	647,085
Expenditure on:			
Raising funds	-	3,265	3,265
Charitable activities	105,353	512,102	617,455
Total expenditure	105,353	515,367	620,720
Net income / (expenditure)	39,248	(12,883)	26,365
Transfers between funds	(6,443)	6,443	-
Net movement in funds	32,805	(6,440)	26,365

3. Income from donations

	Restricted £	Unrestricted £	2025 Total £
General donations and gift aid	16,742	60,529	77,271
Prior year comparative:			
	Restricted £	Unrestricted £	2024 Total £
General donations and gift aid	8,600	23,275	31,875

4. Government grants

The charitable company receives government grants, defined as funding from The National Lottery Community Fund and Bristol City Council for charitable activities. The total value of such grants in the period ending 31 August 2025 was £18,960 (2024: £31,760). There are no unfulfilled conditions or contingencies attaching to these grants.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

5. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Bear In Mind	10,200	44,350	54,550
Boost Your Future	15,498	26,299	41,797
Bright Sparks	30,000	75,000	105,000
Golden Memories	-	19,413	19,413
PE Provision	-	33,531	33,531
Project Rugby	69,000	-	69,000
Rise	3,250	1,400	4,650
Set Play	23,000	-	23,000
Spectrum	-	65,612	65,612
Strive 25	25,000	-	25,000
Women and Girls	27,531	400	27,931
Community Rugby	-	1,260	1,260
Camps	-	79,229	79,229
Club Connexion	-	9,400	9,400
Skills masterclass	-	7,750	7,750
Super Sunday	-	7,625	7,625
Total charitable activities	203,479	371,269	574,748
Prior year comparative:			2024
	Restricted £	Unrestricted £	Total £
Bear in Mind	-	39,190	39,190
Bears Reminiscence	19,760	-	19,760
Break the Cycle	-	2,110	2,110
Bright Sparks	-	78,695	78,695
Club Connexion	-	750	750
Community Provision	-	510	510
Eagle Project	7,000	3,140	10,140
Golden Memories	-	16,120	16,120
Golden Movers	9,960	-	9,960
Hitz	32,631	2,473	35,104
PE Provision	-	40,215	40,215
Premiership Rugby Champions	-	9,925	9,925
PRL Camps	-	117,153	117,153
Project Rugby	61,050	8,186	69,236
Rise	5,600	-	5,600
Sensory Room	-	720	720
Spectrum Sport	-	69,882	69,882
Star Scheme	-	3,000	3,000
Super Sunday	-	12,387	12,387
Youth Mentoring	-	2,092	2,092
Total charitable activities	136,001	406,548	542,549

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

6. Income from other trading activities

	2025 £	2024 £
Corporate Tag Rugby Festival	20,150	18,775
Other Fundraising Events	67,161	41,459
Total income from other trading activities	87,311	60,234

Income from other trading activities was unrestricted in both the current and prior year.

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff Costs (note 9)	20,000	203,285	319,129	542,414
Direct project costs	-	39,305	-	39,305
Legal and professional fees	-	-	35,489	35,489
Kit and equipment	-	25,283	-	25,283
Travel and subsistence	-	-	21,295	21,295
Office costs	-	-	20,400	20,400
Fundraising	10,221	-	-	10,221
Coaching costs	-	8,590	-	8,590
Van hire	-	7,432	-	7,432
Insurance	-	-	5,373	5,373
Rent	-	-	3,904	3,904
Depreciation	-	-	2,564	2,564
Premises expenses	-	-	1,239	1,239
Bank charges	-	-	341	341
Sub-total	30,221	283,895	409,734	723,850
Allocation of support and governance costs	36,700	373,034	(409,734)	-
Total expenditure	66,921	656,929	-	723,850

Governance costs during the year were £4,354 (2024: £4,160).

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

7. Total expenditure (continued)

Prior year comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 9)	-	404,607	78,033	482,640
Direct project costs	-	36,421	-	36,421
Legal and professional fees	-	-	13,250	13,250
Kit and equipment	-	17,297	-	17,297
Office costs	-	-	16,276	16,276
Travel and subsistence	-	-	23,446	23,446
Fundraising	3,265	-	-	3,265
Coaching costs	-	9,535	-	9,535
Van hire	-	7,259	-	7,259
Insurance	-	-	5,431	5,431
Rent	-	-	3,790	3,790
Depreciation	-	-	1,760	1,760
Premises expenses	-	-	69	69
Bank charges	-	-	281	281
Sub-total	3,265	475,119	142,336	620,720
Allocation of support and governance costs	-	142,336	(142,336)	-
Total expenditure	3,265	617,455	-	620,720

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	2,564	1,761
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Trustees' indemnity insurance	1,054	1,040
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	2,750	2,600
▪ Payroll	1,402	1,338
▪ Other services	40	40

9. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	487,930	436,786
Social security costs	36,324	30,300
Pension costs	18,160	15,554
	542,414	482,640

No employee earned more than £60,000 during the year or prior year.

The key management personnel of the charitable company comprise the trustees and senior management team. The total employee benefits (salary and pension costs) of the key management personnel were £91,748 (2024: £55,475).

	2025 No.	2024 No.
Average head count	18	19

10. Taxation

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

11. Tangible fixed assets

	Sports equipment £	Computer equipment £	Furniture and fittings £	Total £
Cost				
At 1 September 2024	27,639	17,814	5,118	50,571
Additions in year	-	5,026	-	5,026
At 31 August 2025	<u>27,639</u>	<u>22,840</u>	<u>5,118</u>	<u>55,597</u>
Depreciation				
At 1 September 2024	27,639	12,368	5,118	45,125
Charge for the year	-	2,564	-	2,564
At 31 August 2025	<u>27,639</u>	<u>14,932</u>	<u>5,118</u>	<u>47,689</u>
Net book value				
At 31 August 2025	<u>-</u>	<u>7,908</u>	<u>-</u>	<u>7,908</u>
At 31 August 2024	<u>-</u>	<u>5,446</u>	<u>-</u>	<u>5,446</u>

12. Debtors

	2025 £	2024 £
Trade debtors	22,300	44,445
Prepayments	10,357	7,068
Accrued income	4,000	47,142
Other debtors	5,812	923
	<u>42,469</u>	<u>99,578</u>

13. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	32,469	7,775
Accruals	6,319	8,958
Deferred income	31,800	94,417
Other taxation and social security	11,571	9,138
Other creditors	3,247	5,157
	<u>85,406</u>	<u>125,445</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

14. Deferred income

	2025	2024
	£	£
At 1 September 2024	94,417	19,240
Deferred during the year	31,800	94,417
Released during the year	(94,417)	(19,240)
At 31 August 2025	<u>31,800</u>	<u>94,417</u>

Deferred income consists of income received in advance of the provision of service delivery.

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	7,908	7,908
Net current assets	<u>60,119</u>	<u>285,241</u>	<u>345,360</u>
Net assets at 31 August 2025	<u>60,119</u>	<u>293,149</u>	<u>353,268</u>

Prior period comparative:

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	5,446	5,446
Net current assets	<u>54,524</u>	<u>262,177</u>	<u>316,701</u>
Net assets at 31 August 2024	<u>54,524</u>	<u>267,623</u>	<u>322,147</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

16. Movements in funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	At 31 August 2025 £
Restricted funds					
Bear in Mind	-	17,700	(17,700)	-	-
Bears Reminiscence	16,468	-	(7,306)	-	9,162
Boost Your Future	-	15,498	(15,498)	-	-
Bright Sparks	-	35,000	(35,000)	-	-
Club Connexion	11,707	-	-	(11,707)	-
Rising Roses	7,000	27,531	(27,183)	-	7,348
Golden Movers	6,640	-	(4,505)	-	2,135
Project Rugby	4,833	69,000	(62,189)	-	11,644
Rise	4,501	3,250	(7,751)	-	-
Sensory Room	2,000	642	(642)	-	2,000
Set Play	-	23,000	(9,590)	-	13,410
Strive 25	-	25,000	(12,256)	-	12,744
Youth Mentoring	1,375	3,600	(3,299)	-	1,676
Total restricted funds	54,524	220,221	(202,919)	(11,707)	60,119
Unrestricted funds					
General funds	267,623	534,750	(520,931)	11,707	293,149
Total unrestricted funds	267,623	534,750	(520,931)	-	293,149
Total funds	322,147	754,971	(723,850)	-	353,268

Purposes of restricted funds:

Bear in Mind

Funding received by Aspire and Leicester Tigers (Breaking Limits) for the delivery of a 12 week schools based programme, targeting girls 14 - 16 to support their mental and physical wellbeing combining classroom workshops and physical activity sessions.

Bears Reminiscence

National Lottery funding to support Bears Reminiscence Cafe project. The project provides a weekly session at Ashton Gate for older adults tackling social isolation and loneliness. Sessions are for 2 hours a week and engage up to 15 older adults per week, through historical Bears memorabilia.

Boost Your Future

West of England Combined Authority funding for project 'Boost Your Future', which aims to support young people 16 - 18 who are not in Employment, Education or Training (NEET) or at risk of becoming NEET. The free 12 or 6 week, 3 days a week programme provides the tools and skills to enter the world of work by developing confidence, gaining skills and exploring career paths.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

16. Movements in funds (continued)

Purposes of restricted funds (continued):

Bright Sparks

Funding received from The Nisbets Trust for project Bright Sparks. Bright Sparks is a secondary school based project, providing the tools to young people who are at risk of exclusion or find the traditional classroom setting challenging. The programme is delivered across 30 weeks of the academic year, to support pupils self esteem and aspirations in class, whilst providing the tools to positively cope with the school environment.

Club Connexion

Gallagher 'Club Connexion' provides engagement and development opportunities for disadvantaged players, coaches and clubs across our region in line with the Bristol Bears Community Foundation Club & School Connexion strategy. The grant covers the operating and administrative costs of staff delivering and facilitating the project and includes:

- Termly programmes or 'Introduction to Rugby' provision for up to 30 Primary & Secondary Schools;
- Funded rugby development activities for up to 24 x identified disadvantaged children and young people at up to 10 x Connected Clubs in the form of 'Super Saturday/ Sunday' and 'Player Development Camp' places;
- Funded festival entry for each of the 10 x Connected Clubs; and
- Coach Education sessions for 4 x Connected Clubs in the Somerset RFU region.

Rising Roses

Funding from Maddy's Mark was specifically given to support the Rising Roses Project (formally known as the Eagles Project). The programme engages girls in years 9, 10, and 11 in a 3 week rugby training course.

Golden Movers

Funding received from Sport England to support the delivery of chair based exercise classes across targeted areas in Bristol, working in partnership with St Monicas to tackle social isolation and physical inactivity of older adults.

Project Rugby

Project Rugby is designed to increase participation in the game by people from traditionally underrepresented groups:

- Black, Asian and Minority Ethnic People;
- People from Lower Socio-Economic background; and
- Disabled people.

The programme engages participants (aged 14+ and 16+ for disabled people). Local delivery plans will be developed in partnership with the RFU, providing accessible opportunities for people to participate in the game and to support and transition players into longer term participation.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

16. Movements in funds (continued)

Purposes of restricted funds (continued):

Rise

Funding must support the delivery of targeted Bristol Bears Community Foundation programmes that are enhanced further through the offer of complimentary tickets to Bristol Bears matchdays for community participants. The Club and Foundation will work together to provide access to up to 3,000 complimentary tickets each year for the most disadvantaged people in our community (lowest 30% IMD). Bristol Bears & Bristol Bears Community Foundation will provide a range of matchday activations for community participants that will promote the Club and Ashton Gate Stadium. This will include player and staff engagement where possible.

Sensory Room

To support the return to action and ongoing sustainable development of the weekly adults wheelchair rugby provision.

Set Play

Funding received from Charles Hayward Foundation for the delivery of community based sessions, in targeted areas in South Bristol, to tackle anti-social behaviour using sport.

Strive 25

Funding received by the RFU via Bristol Sport Foundation as part of the Women's Rugby World Cup, legacy funding to deliver place-based sessions in key areas across Bristol, engaging 16+ women and girls who have never played rugby before.

Youth Mentoring

Various donations received from individuals to support youth engagement and mentoring through sport.

Transfers

There was a transfer of £11,707 between Club Connexion restricted funds and unrestricted funds to reflect unrestricted contract income which had previously been incorrectly classified as restricted.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2025

16. Movements in funds (continued)

Prior year comparative:

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Restricted funds					
Bear Reminiscence	-	19,760	(3,292)	-	16,468
Club Connexion	12,864	-	(1,157)	-	11,707
Eagle Project	-	7,000	-	-	7,000
Golden Movers	-	9,960	(3,320)	-	6,640
Hitz	-	37,631	(37,631)	-	-
Project Rugby	2,412	61,050	(58,629)	-	4,833
Rise	-	5,600	(1,099)	-	4,501
Southmead Hub	6,443	-	-	(6,443)	-
Sensory Room	-	2,000	-	-	2,000
Youth Mentoring	-	1,600	(225)	-	1,375
Total restricted funds	21,719	144,601	(105,353)	(6,443)	54,524
Unrestricted funds					
General funds	274,063	502,484	(515,367)	6,443	267,623
Total unrestricted funds	274,063	502,484	(515,367)	6,443	267,623
Total funds	295,782	647,085	(620,720)	-	322,147

17. Operating lease commitments

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

	2025 £	2024 £
Amount falling due:		
Within 1 year	5,125	-
Within 1 - 5 years	17,084	-
	22,209	-

18. Related party transactions

Last year, Mike Lea, trustee, was a governor of Bristol Cathedral Choir School. In 2024, BBCF received £29,640 from Bristol Cathedral Choir School for PE programme delivery. Mike Lea is no longer a governor of Bristol Cathedral Choir School.

Vicki Long is CFO of Ashton Gate Ltd. During the year BBCF paid £12,570 for rent, IT and facility hire (2024: £18,395), and £56,102 (2024: £39,324) for other services to Ashton Gate Ltd including pension contributions. There has been no significant change in the nature or size of these transactions since Vicki's appointment in August 2022 and transactions took place on an arm's length basis.

Accounts

Company no. 07273748
Charity no. 1137395

Bristol Rugby Community Foundation
Report and Unaudited Financial
Statements
31 August 2024

Bristol Rugby Community Foundation

Reference and administrative details

For the year ended 31 August 2024

Company number	07273748
Charity number	1137395
Registered office and operational address	South Stand, Ashton Gate Stadium Ashton Gate Bristol BS3 2EJ
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Nicholas Fenton-Wells Kevin Jones Michael Lea Victoria Long Charles Russell-Smith Nominated trustee of corporate director Bristol Rugby Club Limited: Thomas Tainton
Senior management team	Craig Capel - Community Development Manager (resigned 30 June 2024) Jamie Skinner - Chief Executive Officer (appointed 1 July 2024)
Bankers	Lloyds Bank plc 284 Wells Road Knowle Bristol BS4 2PY Santander Corporate Banking Bridle Road Bootle Merseyside L30 4GB
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

The trustees present their report along with the financial statements of the charitable company for the year ended 31 August 2024.

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

Structure, governance and management

Bristol Rugby Community Foundation is a company limited by guarantee, incorporated on 4 June 2010 and is a registered charity (no. 1137395). The company was established under a Memorandum of Association and is governed under its Articles of Association. The rebrand of the professional sport club Bristol Bears in 2018 also applied to Bristol Rugby Community Foundation as the club's official charity. A 'working' name of Bristol Bears Community Foundation was registered with and recognised by the Charity Commission in 2018. The association with the professional sport club continues to enhance the connection of both parties within the community we serve. The rest of the report will make reference to Bristol Bears Community Foundation (BBCF).

Appointment of trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

The charity recruits trustees as and when required to do so by charitable law, best practice guidance, or as and when a clear need has been identified. Potential trustees are identified and interviewed by trustees and/ or other selected persons in order to assess suitability to assist in the effective management and guidance of the charity. On appointment, trustees complete a register of interests and undertake an induction programme that includes the familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The Board of Trustees comprises of six trustees; two are connected to Bristol Rugby Club (affectionately named "Bristol Bears" – the Club) and four are independent to the Club. Trustee meetings are held quarterly to monitor the performance of the charity against its long term strategy and to ensure that financial performance is in line with expectations. Trustees also review any safeguarding issues to ensure they are appropriately managed in line with our policy.

There was a change in leadership during the year, following the resignation of the Community Development Manager in June 2024. The Trustees appointed the charity's first Chief Executive Officer (CEO) in July 2024 to further develop its strategy, promote engagement and operationally manage the charity on behalf of the Trustees. The CEO is supported by five managers who are responsible for the day-to-day operations and programme delivery within their respective areas of work.

There was a further change in the financial support being provided by the Bristol Sport Group in terms of personnel, with a shared resource between the charity and the Bristol Sport Foundation appointing a new Head of Finance in June 2024 to support the management of the charity's finances for 1 day a week.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

Within the year, the charity has appointed a Marketing and Communications Manager in July for 2 days a week, which is a shared resource with the Club and the Bristol Sport Group. This role supports the charity in communicating its impact across social platforms whilst ensuring the brand of the club is consistently represented across our work.

During the year, the charity employed a total of 19 staff, 15 full-time and 4 part time. Operational delivery of activity is also supported by casual staffing and volunteers.

The charity aims to offer fair and competitive remuneration packages to attract and retain staff, which is benchmarked against similar roles across the sector, as well as being based on experience and performance metrics.

Risk management

The Trustees have examined the major strategic, business, and operational risks that are faced by the charity and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage and lessen these risks. The Trustees review the charity's policies annually to ensure that risks are appropriately identified and managed. A full governance review will take place in the 24/25 delivery year, including the introduction of a Risk Register.

Objectives and activities

The exclusively charitable objects for which the charity is established are:

- To advance, and assist in the advancement of education;
- To promote community participation in healthy recreation and physical activity;
- To promote, and assist in the advancement of amateur sport;
- To provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have need for such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
- To promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

To achieve the objectives, the charity structures its service delivery around five main programme pillars:

- Community Rugby;
- Older People;
- Health & Wellbeing;
- Disability & Inclusion; and
- Education & Employability.

Our Vision – Inspire our community to unlock their potential and improve their lives.

Our Mission – Use sport and physical activity to support the most disadvantaged members of our community.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

The Foundation's strategic objectives:

- Be the best resource for player, coach, and club development;
- Increase physical and social connections amongst older people;
- Improve the health and wellbeing of the most disadvantaged;
- Increase physical activity of those with disabilities and additional needs; and
- Provide a pathway of education opportunities to employment.

Policies adopted to further the charity's objectives

Bristol Bears Community Foundation exists to improve the lives of people in the South West of England through the use of sport and physical activity.

These activities are available to all people in the South West of England and surrounding areas.

The trustees are mindful of the Charity Commission's guidance on public benefit and have developed high-quality sporting and healthy recreation activities that benefit the community, especially those who are designated as 'disadvantaged', by equipping those people with the skills and qualities to improve their lives.

Fundraising practices

During the year, the charity signed up to the Fundraising Regulator's Voluntary Registration Scheme and is adhering to the guidelines and code of practice. No associated complaints have been received due to the method of fundraising being events-based and online raffles. We are mindful not to undertake fundraising activities that intrude on privacy, are unreasonably persistent, or put any person, especially vulnerable people under pressure to donate. The charity does not employ or engage with any external fundraising agencies and does not undertake any street-fundraising or telephone cold-calling.

Achievements and performance

For the year ending 31 August 2024, the charity has delivered 12 projects, engaging 6,578 people across Greater Bristol from areas of deprivation.

Our partnership with the Club has continued to develop during the year with the increased engagement of players attending our activity in the community, across both Men's and Women's squads, with players accumulating over 750 hours of community visits, demonstrating the Club's commitment to its work in the community via the Foundation.

During the year fundraising activity continues to be a priority area of development for the charity, as part of supporting the diversification of income streams. This has included several events-based initiatives, corporate donations and individuals. In partnership with the other Bristol Sport Group charities we delivered our annual Break the Cycle event, which saw local businesses and individuals participate in one of three challenging routes. Our corporate Tag Rugby tournament returned engaging 18 local businesses with the finals held at Ashton Gate and we were fortunate to develop a partnership with club sponsor Watches of Bath, who kindly donated a watch as part of an online raffle. Through the above fundraising mechanisms, the charity raised a total of £60,234 within the 23/24 financial year.

On a projects front, impact has been demonstrated through the following key projects delivered across the 2023 – 24 delivery year, aligned to our five areas of focus:

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

Education and Employability

Bright Sparks

Working in partnership with local secondary schools, Bright Sparks harnesses the Bristol Bears brand to work with young people in local secondary schools, providing the tools to those who struggle in a traditional classroom setting to reach their potential through education and physical activity. Charity staff provide a different kind of support for young people across 38 weeks, helping them to form positive relationships with their peers, teachers, and families through the power of education and Rugby.

The programme engaged 180 boys within 9 secondary schools during the year with 92% saying Bright Sparks enabled them to improve their attendance, punctuality, and attendance.

During the year, we received £12k from the local authority linked to the home office 'Prevent' funding strategy, which provided educational workshops in targeted schools across Bristol.

We delivered 1:1 mentoring to an identified pupil from Bristol Cathedral School across the year, which provided support, aligned to the reasons for referral. Sessions were for 1 hour a week and were delivered in a safe space, using Rugby as a tool for engagement.

HITZ

Delivered in partnership with Premiership Rugby and YMCA Central, HITZ provides young people who are 14 – 24 and not in Employment, Education or Training (NEET) the opportunity to access a 38-week 'Work ready' programme. The project is supported by a local business the Molson Group - who provide work experience opportunities. During the year, the project engaged 17 learners, with 100% of young people transitioning into a positive exit route and 90% achieving a level 1 or 2 qualification in English and Maths.

Health and Wellbeing

Bear in Mind

The charity continued the delivery of Bear in Mind in local secondary schools, which aims to support girls by equipping them with the tools to build self-confidence and resilience to cope with wider issues faced by women in modern society. During the 2023/24 delivery year, the project engaged 234 girls between the ages of 13 – 15 years across 15 schools. The programme combines physical activity and educational based workshops across a term (6 week) programme and through pre and post questionnaires 94% of girls said that the programme has improved their physical activity levels since the beginning of the project and 80% said that the programme made them feel more confident and positive about themselves.

Inclusion

Spectrum is a SEND specific project, delivered in partnership within SEND schools in Bristol providing multisport activity as part of the PE curriculum. During the 2023/2024 year, the project engaged an average of 10 schools, delivering two classes per term across the full academic year. The project engages 12 children per class, totalling 1,440 participants engaged within the year. This highlights the significant reach of the project in supporting young people with SEND through inclusive sport.

Our wheelchair rugby project, funded by Sports England, ended in June, due to its funding ending and not being sustained for the 24/25 financial year.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

Older Adults

During the year, our older adult work has developed, working in partnership with St Monica's Trust. During the 23/24 year, we delivered 10 sessions per week, engaging 13 - 20 participants at each session, engaging a total of 160 older adults each week in a range of activities designed to improve physical health, social connection, and overall well-being.

These sessions provide accessible, low-impact exercises tailored to the needs of older adults, including chair-based activities, gentle movement classes, and standing exercises. Through this work, we continue to foster a sense of community and encourage active lifestyles among Bristol's older population, helping to combat isolation and promote long-term physical health.

During the year we were awarded a restricted grant from the National Lottery for 2 years, totalling £19,760, which started in June 2024. The project provides a weekly session at Ashton Gate for older adults tackling social isolation and loneliness. Sessions are for 2 hours a week and engage up to 15 older adults, through historical Bears memorabilia and physical activity.

Community Rugby

Community Rugby activity has continued to be a core area of development for the charity, with the increase in the number of 'Club Connexion' clubs. The programme engages certain Bristol combination clubs through coach education, player development camps and club-specific Super Sunday events. During this year Club Connexions has engaged with 12 combination clubs and provided 30 coach education sessions, engaging 296 coaches.

During the year, our Player Development camps supported 3010 children between 8 – 14 years old and now includes female focused camps. Our open access, mixed ability half term holiday camps are delivered throughout the academic year and our team provided 62 days of activity across key Club Connexion partner club venues. 43 young people from disadvantaged families, were provided with free places on our camps as part of our wider partnership with Star* Scheme.

Project Rugby is delivered in partnership with Premiership Rugby and Gallagher and aims to provide young people from lower social economic groups the opportunity to participate in Rugby in a school PE curriculum setting. During the year 1,281 young people were engaged across the 23/24 academic year, with 136 transitioning into their local grassroots club.

Community Rugby acts as a key transition pathway from our school-based initiatives, in partnership with the Star* scheme, to break down barriers to club participation. It provides young people with opportunities to continue their rugby journey beyond education and engage with their local community club.

Plans for future periods

As always, our primary commitment is to ensure we maintain our existing programmes into next year and support people who need it most across Greater Bristol. Given the current economic climate, a priority will be the diversification of income streams to support the organisation and our many projects so that they are sustainable long into the future.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

To support this, our Chief Executive Officer will be evolving our existing strategy, with the development of a Theory of Change, which will set out a clear outcomes framework, for the charity to tangibly demonstrate the impact of its work in the community. Moreover, refining the boundaries of delivery to efficiently utilise our resources in areas of deprivation, working collaboratively with communities and statutory partners.

The CEO will also be undertaking a review of the existing operating structure to ensure the charity is best set up to meet its obligations both for 24/25 and into the future.

Financial review

The results for the year ended 31 August 2024 show a net income of £26,365 (2023: £54,399). Total incoming resources were £647,085 (2023: £653,625) and resources expended were £620,720 (2023: £599,226).

During the year, our fundraising mechanisms raised a total of £60,234 within the 23/24 financial year, supporting projects where there was an identified shortfall in funding.

Reserves

It is the policy of Bristol Bears Community Foundation to retain reserves to the level required to provide sufficient funds to cover wages and administration costs for a period of at least six months. This equates to approximately £344,000. Total unrestricted reserves held by the charity at 31 August 2024 were £267,623 (2023: £274,063) and free reserves i.e. total unrestricted reserves less the net book value of fixed assets were £262,177 (2023: £271,390). Whilst this falls short of the charity's target level of reserves, the trustees are of the opinion that this represents a satisfactory level for current requirements. The trustees will continue to monitor and plan to increase reserves further as the charity moves into the second year of its current strategy for growth and sustainability.

The trustees are aware and understand that the current primary income generation methods that BBCF are in receipt of include:

- 1) Year by year contract based work from in-school delivery; and
- 2) Income generation based on the number of participants accessing and paying to take part in our Community Rugby school holiday activity.

This, therefore has risk attached in terms of medium to long-term financial security.

Statement of responsibilities of the trustees

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

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2024

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

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

Charles Russell-Smith

Charles Russell-Smith - Chair

Independent examiner's report

To the trustees of

Bristol Rugby Community Foundation

I report to the trustees on my examination of the accounts of Bristol Rugby Community Foundation (the charitable company) for the year ended 31 August 2024, which are set out on pages 11 to 27.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

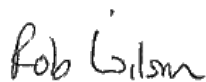
- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Bristol Rugby Community Foundation

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 21 May 2025

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Rugby Community Foundation

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

For the year ended 31 August 2024

		Restricted	Unrestricted	2024 Total £	2023 Total £
	Note	£	£		
Income from:					
Donations	3	8,600	23,275	31,875	70,621
Charitable activities	5	136,001	406,548	542,549	557,368
Other trading activities		-	60,234	60,234	20,031
Investment income		-	12,427	12,427	5,605
Total income		<u>144,601</u>	<u>502,484</u>	<u>647,085</u>	<u>653,625</u>
Expenditure on:					
Raising funds		-	3,265	3,265	6,975
Charitable activities		<u>105,353</u>	<u>512,102</u>	<u>617,455</u>	<u>592,251</u>
Total expenditure	6	<u>105,353</u>	<u>515,367</u>	<u>620,720</u>	<u>599,226</u>
Net income / (expenditure)	7	39,248	(12,883)	26,365	54,399
Transfers between funds		<u>(6,443)</u>	<u>6,443</u>	<u>-</u>	<u>-</u>
Net movement in funds		32,805	(6,440)	26,365	54,399
Reconciliation of funds:					
Total funds brought forward		<u>21,719</u>	<u>274,063</u>	<u>295,782</u>	<u>241,383</u>
Total funds carried forward		<u><u>54,524</u></u>	<u><u>267,623</u></u>	<u><u>322,147</u></u>	<u><u>295,782</u></u>

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

Bristol Rugby Community Foundation

Balance sheet

As at 31 August 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	10		5,446	2,673
Current assets				
Debtors	11	99,578		84,673
Cash at bank and in hand		342,568		268,380
		442,146		353,053
Liabilities				
Creditors: amounts falling due within 1 year	12	(125,445)		(59,944)
Net current assets			316,701	293,109
Net assets	14		322,147	295,782
Funds	15			
Restricted funds			54,524	21,719
Unrestricted funds:				
General funds			267,623	274,063
Total charity funds			322,147	295,782

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

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

Charles Russell-Smith

Charles Russell-Smith - Chair

Bristol Rugby Community Foundation

Statement of cash flows

For the year ended 31 August 2024

	2024 £	2023 £
Cash used in operating activities:		
Net movement in funds	26,365	54,399
Adjustments for:		
Depreciation charges	1,761	1,089
Dividends, interest and rents from investments	(12,427)	(5,605)
Decrease / (increase) in debtors	(14,905)	19,543
Increase / (decrease) in creditors	65,501	13,952
Net cash provided by operating activities	66,295	83,378
Cash flows from investing activities:		
Dividends, interest and rents from investments	12,427	5,605
Purchase of tangible fixed assets	(4,534)	(1,366)
Net cash used in investing activities	7,893	4,239
Increase in cash and cash equivalents in the year	74,188	87,617
Cash and cash equivalents at the beginning of the year	268,380	180,763
Cash and cash equivalents at the end of the year	342,568	268,380

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

a) Basis of preparation and general information

Bristol Rugby Community Foundation is an unincorporated charity registered in England and Wales. The registered office address is South Stand, Ashton Gate Stadium, Ashton Gate, Bristol BS3 2EJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of coaching or training activities is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time:

	2024	2023
Raising funds	0%	0%
Charitable activities	100%	100%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Sports equipment	25% straight line
Computer equipment	25% straight line
Furniture and fittings	25% straight line

Items are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty or judgements made that have a significant effect on the amounts recognised in the financial statements.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

2. Statement of financial activities: prior year comparative

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	15,000	55,621	70,621
Charitable activities	185,558	371,810	557,368
Other trading activities	-	20,031	20,031
Investment income	-	5,605	5,605
Total income	200,558	453,067	653,625
Expenditure on:			
Raising funds	-	6,975	6,975
Charitable activities	208,223	384,028	592,251
Total expenditure	208,223	391,003	599,226
Net income / (expenditure) and net movement in funds	(7,665)	62,064	54,399

3. Income from donations

	Restricted £	Unrestricted £	2024 Total £
General donations and gift aid	8,600	23,275	31,875

	Restricted £	Unrestricted £	2023 Total £
General donations and gift aid	15,000	55,621	70,621

4. Government grants

The charitable company receives government grants, defined as funding from The National Lottery Community Fund and Bristol City Council for charitable activities. The total value of such grants in the period ending 31 August 2024 was £31,760 (2023: nil). In 2023, the charitable company received £31,710 from Children in Need (2024: nil). There are no unfulfilled conditions or contingencies attaching to these grants.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

5. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
PRL Camps	-	117,153	117,153
Bright Sparks	-	78,695	78,695
Spectrum Sport	-	69,882	69,882
Project Rugby	61,050	8,186	69,236
PE Provision	-	40,215	40,215
Bear in Mind	-	39,190	39,190
Hitz	32,631	2,473	35,104
Golden Memories	-	16,120	16,120
Super Sunday	-	12,387	12,387
Premiership Rugby Champions	-	9,925	9,925
Rise	5,600	-	5,600
Golden Movers	9,960	-	9,960
Bears Reminiscence	19,760	-	19,760
Eagle Project	7,000	3,140	10,140
Star Scheme	-	3,000	3,000
Break the Cycle	-	2,110	2,110
Youth Mentoring	-	2,092	2,092
Club Connexion	-	750	750
Sensory Room	-	720	720
Community Provision	-	510	510
Total charitable activities	136,001	406,548	542,549

Prior year comparative:

	Restricted £	Unrestricted £	2023 Total £
Rugby Camps	38,000	97,410	135,410
Spectrum	-	68,870	68,870
Bright Sparks	11,000	56,500	67,500
Project Rugby	66,984	-	66,984
PE Provision	-	51,770	51,770
Bear in Mind	2,700	32,795	35,495
Children in Need	31,710	-	31,710
Southmead Hub	31,634	-	31,634
Golden Memories	-	17,688	17,688
Hitz	3,530	10,125	13,655
Super Sunday	-	9,033	9,033
Eagle project	-	8,410	8,410
Premiership Rugby Champions	-	7,563	7,563
Youth mentoring	-	5,225	5,225
Landrover Cup	-	4,500	4,500
Other activities	-	1,921	1,921
Total charitable activities	185,558	371,810	557,368

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

7. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	1,761	1,089
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Trustees' indemnity insurance	1,040	1,036
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	2,600	2,450
▪ Payroll	1,606	1,268
▪ Other services	48	40

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	436,786	391,652
Social security costs	30,300	23,298
Pension costs	15,554	12,580
	482,640	427,530

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and senior management team. The total employee benefits (salary and pension costs) of the key management personnel were £55,475 (2023: £43,748).

	2024 No.	2023 No.
Average head count	19	18

9. Taxation

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

10. Tangible fixed assets

	Sports equipment £	Computer equipment £	Furniture and fittings £	Total £
Cost				
At 1 September 2023	27,639	13,280	5,118	46,037
Additions in year	-	4,534	-	4,534
Disposals in year	-	(5,557)	-	(5,557)
At 31 August 2024	<u>27,639</u>	<u>17,814</u>	<u>5,118</u>	<u>45,014</u>
Depreciation				
At 1 September 2023	27,639	10,607	5,118	43,364
Charge for the year	-	1,761	-	1,761
Disposals in year	-	(5,557)	-	(5,557)
At 31 August 2024	<u>27,639</u>	<u>12,368</u>	<u>5,118</u>	<u>39,568</u>
Net book value				
At 31 August 2024	<u>-</u>	<u>5,446</u>	<u>-</u>	<u>5,446</u>
At 31 August 2023	<u>-</u>	<u>2,673</u>	<u>-</u>	<u>2,673</u>

11. Debtors

	2024 £	2023 £
Trade debtors	44,445	25,959
Prepayments	7,068	1,431
Accrued income	47,142	56,681
Other debtors	<u>923</u>	<u>602</u>
	<u>99,578</u>	<u>84,673</u>

12. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	7,775	19,137
Accruals	8,958	7,951
Deferred income	94,417	19,240
Other creditors	<u>14,295</u>	<u>13,616</u>
	<u>125,445</u>	<u>59,944</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

13. Deferred income

	2024 £	2023 £
At 1 September 2023	19,240	14,400
Deferred during the year	94,417	19,240
Released during the year	<u>(19,240)</u>	<u>(14,400)</u>
At 31 August 2024	<u>94,417</u>	<u>19,240</u>

Deferred income consists of income received in advance of the provision of service delivery.

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	5,446	5,446
Net current assets	<u>54,524</u>	<u>262,177</u>	<u>316,701</u>
Net assets at 31 August 2024	<u>54,524</u>	<u>267,623</u>	<u>322,147</u>

Prior period comparative:

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,673	2,673
Net current assets	<u>21,719</u>	<u>271,390</u>	<u>293,109</u>
Net assets at 31 August 2023	<u>21,719</u>	<u>274,063</u>	<u>295,782</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 8)	-	404,607	78,033	482,640
Direct project costs	-	36,421	-	36,421
Travel and subsistence	-	-	23,446	23,446
Kit and equipment	-	17,297	-	17,297
Office costs	-	-	16,276	16,276
Legal and professional fees	-	-	13,250	13,250
Coaching costs	-	9,535	-	9,535
Van hire	-	7,259	-	7,259
Insurance	-	-	5,431	5,431
Rent	-	-	3,790	3,790
Fundraising	3,265	-	-	3,265
Depreciation	-	-	1,760	1,760
Bank charges	-	-	281	281
Premises expenses	-	-	69	69
Sub-total	3,265	475,119	142,336	620,720
Allocation of support and governance costs	-	142,336	(142,336)	-
Total expenditure	3,265	617,455	-	620,720

Governance costs during the year were £3,640 (2023: £3,486).

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

6. Total expenditure (continued)

Prior year comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	-	397,128	30,402	427,530
Direct project costs	-	36,863	-	36,863
Coaching costs	-	33,145	-	33,145
Office costs	-	-	23,837	23,837
Kit and equipment	-	22,127	-	22,127
Legal and professional fees	-	-	17,583	17,583
Travel and subsistence	-	-	14,853	14,853
Fundraising	6,975	-	-	6,975
Van hire	-	6,527	-	6,527
Insurance	-	-	4,617	4,617
Rent	-	-	3,562	3,562
Depreciation	-	-	1,089	1,089
Bank charges	-	-	284	284
Premises expenses	-	-	234	234
Sub-total	6,975	495,790	96,461	599,226
Allocation of support and governance costs	-	96,461	(96,461)	-
Total expenditure	6,975	592,251	-	599,226

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

15. Movements in funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Restricted funds					
Bear Reminiscence	-	19,760	(3,292)	-	16,468
Club Connexion	12,864	-	(1,157)	-	11,707
Eagle Project	-	7,000	-	-	7,000
Golden Movers	-	9,960	(3,320)	-	6,640
Hitz	-	37,631	(37,631)	-	-
Project Rugby	2,412	61,050	(58,629)	-	4,833
Rise	-	5,600	(1,099)	-	4,501
Southmead Hub	6,443	-	-	(6,443)	-
Sensory Room	-	2,000	-	-	2,000
Youth Mentoring	-	1,600	(225)	-	1,375
Total restricted funds	21,719	144,601	(105,353)	(6,443)	54,524
Unrestricted funds					
General funds	274,063	502,484	(515,367)	6,443	267,623
Total unrestricted funds	274,063	502,484	(515,367)	6,443	267,623
Total funds	295,782	647,085	(620,720)	-	322,147

Purposes of restricted funds:

Bear Reminiscence

National lottery funding to support Bears Reminiscence Cafe project. The project provides a weekly session at Ashton Gate for older adults tackling social isolation and loneliness. Sessions are for 2 hours a week and engage up to 15 older adults per week, through historical Bears memorabilia.

Club Connexion

Gallagher 'Club Connexion' provides engagement and development opportunities for disadvantaged players, coaches and clubs across our region in line with the Bristol Bears Community Foundation Club & School Connexion strategy. The grant covers the operating and administrative costs of staff delivering and facilitating the project and includes:

- Termly programmes or 'Introduction to Rugby' provision for up to 30 Primary & Secondary Schools;
- Funded rugby development activities for up to 24 x identified disadvantaged children and young people at up to 10 x Connected Clubs in the form of 'Super Saturday/ Sunday' and 'Player Development Camp' places;
- Funded festival entry for each of the 10 x Connected Clubs; and
- Coach Education sessions for 4 x Connected Clubs in the Somerset RFU region.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Eagle Project

Funding from Maddy's Mark was specifically given to support the Eagles Project. The programme engages girls in years 9, 10, and 11 in a 3 week rugby training course.

Hitz

Funding from Molson Group was specifically used to support the employability outcomes of the Bristol Bears HITZ programme. HITZ learners engaged in a number of planned activities at Molson and their partner sites across the academic year. Engagement sessions included tours of sites, work placements, job application and interview techniques.

Project Rugby

Project Rugby is designed to increase participation in the game by people from traditionally underrepresented groups:

- Black, Asian and Minority Ethnic People;
- People from Lower Socio-Economic background; and
- Disabled people.

The programme engages participants (aged 14+ and 16+ for disabled people). Local delivery plans will be developed in partnership with the RFU, providing accessible opportunities for people to participate in the game and to support and transition players into longer term participation.

Rise

Funding must support the delivery of targeted Bristol Bears Community Foundation programmes that are enhanced further through the offer of complimentary tickets to Bristol Bears matchdays for community participants. The Club and Foundation will work together to provide access to up to 3,000 complimentary tickets each year for the most disadvantaged people in our community (lowest 30% IMD). Bristol Bears & Bristol Bears Community Foundation will provide a range of matchday activations for community participants that will promote the Club and Ashton Gate Stadium. This will include player and staff engagement where possible.

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Sensory Room

To support the return to action and ongoing sustainable development of the weekly adults wheelchair rugby provision.

Youth Mentoring

Various donations received from individuals to support youth engagement and mentoring through sport.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

15. Movements in funds (continued) Purposes of restricted funds (continued)

Prior year comparative:

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Restricted funds					
Bear in Mind	-	5,700	(5,700)	-	-
Bright Sparks	9,995	11,500	(21,495)	-	-
Children in Need	5,202	32,210	(37,412)	-	-
Club Connexion	-	38,000	(25,136)	-	12,864
Hitz	-	14,530	(14,530)	-	-
Project Rugby	516	66,984	(65,088)	-	2,412
Rise	434	-	(434)	-	-
Southmead Hub	12,577	31,634	(37,768)	-	6,443
Wheelchair Rugby	660	-	(660)	-	-
Total restricted funds	<u>29,384</u>	<u>200,558</u>	<u>(208,223)</u>	<u>-</u>	<u>21,719</u>
Unrestricted funds					
General funds	<u>211,999</u>	<u>453,067</u>	<u>(391,003)</u>	<u>-</u>	<u>274,063</u>
Total unrestricted funds	<u>211,999</u>	<u>453,067</u>	<u>(391,003)</u>	<u>-</u>	<u>274,063</u>
Total funds	<u><u>241,383</u></u>	<u><u>653,625</u></u>	<u><u>(599,226)</u></u>	<u><u>-</u></u>	<u><u>295,782</u></u>

16. Operating lease commitments

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

	2024 £	2023 £
Amount falling due:		
Within 1 year	<u>-</u>	<u>979</u>
	<u><u>-</u></u>	<u><u>979</u></u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2024

17. Related party transactions

Mike Lea is a Governor of the Bristol Cathedral Choir School. In the year BBCF received £29,640 (2023: £19,250) from Bristol Cathedral Choir School for PE programme delivery. Last year, Mike Lea was also a trustee of Cathedral Schools Trust (until 31 December 2022), of which Trinity Academy is a part. For the period which he was a trustee, BBCF received £6,580 from Trinity Academy for PE programme delivery in 2023.

Vicki Long was appointed CFO of Ashton Gate Ltd in August 2022. During the year BBCF paid £18,395 for rent, IT and facility hire (2023: £15,242), and £39,324 (2023: £26,389) for other services to Ashton Gate Ltd. In 2023, BBCF also received £442 in the year from Ashton Gate Ltd for vehicle hire and as donations. There has been no significant change in the nature or size of these transactions since Vicki's appointment and transactions took place on an arm's length basis.

Accounts

Company no. 07273748
Charity no. 1137395

Bristol Rugby Community Foundation
Report and Unaudited Financial
Statements
31 August 2023

Bristol Rugby Community Foundation

Reference and administrative details

For the year ended 31 August 2023

Company number	07273748	
Charity number	1137395	
Registered office and operational address	South Stand, Ashton Gate Stadium Ashton Gate Bristol BS3 2EJ	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Nicholas Fenton-Wells appointed on 16 January 2023 Kevin Jones Michael Lea Victoria Long Charles Russell-Smith Nominated trustee of corporate director Bristol Rugby Club Limited: Thomas Tainton appointed 1 September 2022	
Senior management team	Craig Capel	
Bankers	Lloyds Bank plc 284 Wells Road Knowle Bristol BS4 2PY	Santander Corporate Banking Bridle Road Bootle Merseyside L30 4GB
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

The trustees present their report along with the financial statements of the charitable company for the year ended 31 August 2023.

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

Structure, governance and management

Bristol Rugby Community Foundation is a company limited by guarantee, incorporated on 4 June 2010 and is a registered charity (no. 1137395). The company was established under a Memorandum of Association and is governed under its Articles of Association. The rebrand of the professional sport club Bristol Bears in 2018 also applied to Bristol Rugby Community Foundation as the club's official charity. A 'working' name of Bristol Bears Community Foundation was registered with and recognised by the Charity Commission in 2018. The association with the professional sport club continues to enhance the connection of both parties within the community we serve. The rest of the report will make reference to Bristol Bears Community Foundation (BBCF).

Appointment of trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

Bristol Bears Community Foundation recruit trustees as and when required to do so by charitable law, best practice guidance, or as and when a clear need has been identified. Potential trustees are identified and interviewed by trustees and/ or other selected persons in order to assess suitability to assist in the effective management and guidance of the charity. On appointment, trustees complete a register of interests and undertake an induction programme that includes the familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The trustee board comprises of six trustees; three independent trustees, two who are connected to Bristol Bears and one trustee who represents Bristol Bears. The trustees meet on a quarterly basis and a Community Development Manager is appointed by the trustees to manage the day to day operations of the charity. The Community Development Manager also attends trustee meetings.

Bristol Bears Community Foundation employed 19 staff; 15 full time, 4 part time. 6 programme Managers are responsible for the delivery and development of specific programmes, supported by the Community Development Manager, Craig Capel.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage and lessen these risks.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

Objectives and activities

The exclusively charitable objects for which the charity is established are:

- To advance, and assist in the advancement of education;
- To promote community participation in healthy recreation and physical activity;
- To promote, and assist in the advancement of amateur sport;
- To provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have need for such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
- To promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

To achieve the objectives, the charity structures its service delivery around five main programme pillars:

- Community Rugby;
- Older People;
- Health & Wellbeing;
- Disability & Inclusion; and
- Education & Employability.

Our Vision – Inspire our community to unlock their potential and improve their lives.

Our Mission – Use sport and physical activity to support the most disadvantaged members of our community.

The Foundation's strategic objectives:

- Be the best resource for player, coach, and club development;
- Increase physical and social connections amongst older people;
- Improve the health and wellbeing of the most disadvantaged;
- Increase physical activity of those with disabilities and additional needs; and
- Provide a pathway of education opportunities to employment.

Policies adopted to further the charity's objectives

Bristol Bears Community Foundation exists to improve the life of people in the South West of England through the use of sport and physical activity.

The trustees are mindful of the Charity Commission's guidance on public benefit and have developed high-quality sporting and healthy recreation activities that benefit the community, especially those who are designated as 'disadvantaged', by equipping those people with the skills and qualities to improve their lives.

These activities are available to all people in the South West of England and surrounding areas.

Fundraising practices

Bristol Bears Community Foundation is not a member of the fundraising regulator due to the limited amount of fundraising it engages in. To date, the Foundation has not received any complaints with regards to fundraising activities and are mindful not to undertake fundraising activities that intrude on privacy, are unreasonably persistent, or put any person, especially vulnerable people, under undue pressure to donate. Bristol Bears Community Foundation does not undertake any street-fundraising or telephone cold-calling. All online fundraising was managed through JustGiving.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

Achievements and performance

Bristol Bears Community Foundation is proud to play our part in supporting the emergence of Bristol's first inclusive rugby team, Kingswood AIR (All Inclusive Rugby). Kingswood AIR is the perfect inclusive environment for young people with additional needs to access weekly rugby in a really meaningful way. The Foundation's involvement with AIR has really been to nurture the fantastic group of volunteers and coaches, so that they can help the young people thrive.

The Community Foundation's relationships with community grassroots rugby clubs are something special and Kingswood RFC in recent years have been true evidence of this. From the Foundation's help in starting up Kingswood's Walking Rugby section back in May 2017, now to the ongoing support of Kingswood AIR, it's great to see our local clubs providing additional formats to truly cater for everyone in our community.

The work of the Foundation at Kingswood Rugby Football Club has been made possible by Project Rugby, a collaboration between Premiership Rugby and England Rugby, supported by Gallagher, and delivered by Premiership Rugby club community departments or Foundations. With this vital funding, Bristol Bears Community Foundation inclusion coaches have been able to support weekly Kingswood AIR sessions.

The success of Kingswood AIR was acknowledged in its first full season as the team picked up the 'Bristol Young Heroes award'. The team has been rewarded with trips to Ashton Gate Stadium, away trips to play at The Rec in Bath, and even an international inclusive Rugby festival in Mirano, Italy supported by Bristol Bears Community Foundation colleagues.

Bristol Bears Community Foundation offered its most accessible matchday ever with the launch of a 'sensory safe space' at Ashton Gate during the Gallagher Premiership clash with Northampton Saints in March 2023. Invited participants from Bears' school and community programmes benefited from the availability of the 'safe space' before, during and after the game. With a Mobiloo accessible changing vehicle onsite for the first time for a Bears home game, also, we created the stadium's most accessible offer to date and provided two further opportunities for young people and their families across the rest of the 22/23 Premiership Rugby season.

The 22/23 Defender Premiership Rugby Cup was a particular highlight when more than 30 junior teams from across the combination joined us at Bristol Grammar School Sports Ground early in the season. Bristol Bears first team players Jake Heenan, Kieran Marmion and Harry Ascherl were at the festival to meet the teams and conduct festival presentations.

Bristol Bears player engagement in Foundation programmes and across matchday activities continues to be unwavering. Through the support of players from the men's leadership group in, addition to the commitment from Bristol Bears Women, players have contributed a staggering 700+ hours of community engagement across primary to older people provision.

Children and young people from a number of BBCF programmes enjoyed a fun-filled day of rugby, team building and educational activities at the Community Foundation's Celebration of Sport festival hosted at Ashton Gate Stadium. The event saw men's players Joe Joyce, Sam Jeffries and Rich Lane, along with women's players Holly Phillips, Daisie Mayes, Reneeqa Bonner and Tilly Smale drop in to coach, teach and meet the young people at the home of Bristol Bears. The event also saw a number of corporate and funding partners observe and engage in relevant activities and deliver workshops across the Ashton Gate site.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

One suite of workshops supported young people, boys and girls, from our secondary intervention programmes 'Bright Sparks' and 'Bear in Mind'. Both programmes continue to grow and develop to meet the needs of those who are identified by school & academy partners as requiring support. The employability outcomes delivered by Foundation colleagues, and further brought to life by corporate partners, are hugely impressive, helping some of the most disadvantaged and at risk young people be "inspired to aspire".

The start of the 22/23 season, saw the launch of 'Club Connexion' at the Bristol Bears High Performance Centre in early September. 52 coaches attended from 26 combination clubs and were introduced to the programme, alongside a taste of what to expect from coach education workshops planned throughout the season. 9 clubs were subsequently selected by BBCF to be our connected partners for the season, all benefiting from our player, coach and club development programme. No less than 149 coaches took part in coach education workshops across October 2022 to May 2023.

Community Foundation colleagues also coached 2,109 young players during the 22/23 season, a 27% increase when compared to the previous year of community rugby activity.

During the period 1 September 2022 to 31 August 2023, the charity delivered the following programmes and services:

Bright Sparks

Bright Sparks is a physical activity and education programme that works with young people who are at risk from persistent non-attendance, permanent exclusion, poor behaviour and poor life choices. The programme is a 38-week placement in secondary schools for groups of up to 16 young people, with two-hour long weekly inputs – one hour practical and one hour classroom based. Bright Sparks clearly demonstrates to young people the benefits of positive life-choices, such as reward in return for commitment, but also the consequences of poor choices, such as exclusion, anti-social behaviour and entry into the criminal justice system.

Bear in Mind

Bear in Mind is a health and wellbeing programme aimed at equipping girls in secondary education with the tools to build self-confidence and to cope with the wider issues faced by young women across modern society today. The programme encourages girls, to not only maintain an interest in sport and physical activity, but to also investigate topics such as stress, resilience, self-care, body image, impact of social media and positive relationships.

Club Connexion

'Club Connexion' is our brand new community rugby programme that aims to be the best resource for player, coach, and club development for our local combination rugby clubs. Member clubs can support their own players development through engaging with Bristol Bears Player Development Camps, Masterclass and Super Sundays, in addition to developing their own volunteer workforces' coaching practice, as part of well-planned and relevant coach education workshops hosted at club sites. With the support of Gallagher, targeted participants engaged in Foundation activities are being encouraged to join partner 'Club Connexion' clubs through fully funded community rugby activities.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

Eagle Project

The Eagle Project was re-established during the 22/23 academic year in order to address the lack of u12 girls playing the game as a result of the RFU's age grade boundary amends. The double award-winning Eagle Project is a rolling 6 -12 week rugby programme aimed specifically at girls in Years 7. The project, which scooped the PLAY Award at the Premiership Rugby Parliamentary Awards in 2015 and 2016, aims not only to attract girls to the game, but also help to retain them in the sport as they progress through school and into adulthood.

Golden Memories

Golden Memories is an offer of formal and informal targeted activities in a wide range of community, retirement and care settings for participants aged 50+. Whilst specifically designed to support individuals living with dementia, age related disability and those effected by social isolation, Golden Memories is an inclusive programme which focuses on social connectivity, shared reminiscence and physical activity. Programme delivery encompasses rich and broad engagement methods, including outcome driven telephone befriending, social reminiscence groups, walking sport, age appropriate and adapted physical engagement and, more recently, the development of Sensory Walks and Sensory Stories. Peer support including mentoring and volunteering is a core component of our Golden Memories ethos.

HITZ

HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, training or employment (NEET) back into education, training, apprenticeships and/or employment. The Community Foundation's 13-week programme is based at Lockleaze Sports Centre offering a relaxed environment targeted at 16-24-year-olds to improve their functional maths and English, develop valuable life skills and gain important qualifications alongside experience from work placements and employer-led sessions. The programme also offers essential enrichment and sporting activities, which supports the development of the whole individual, through not only improving their mental but physical wellbeing as well. Participants from the HITZ programme regularly report an increase in resilience, self-confidence and aspiration as a result of their involvement, and over 70% go on to achieve a positive progression into further education, training or employment.

Player Development Camps

Bristol Bears Community Foundation run physical activity and education camps that cater for players of all abilities, by equipping them with the skills essential to perform at their best through fun, game-sensed coaching sessions. Camps are supported by senior players and staff from Bristol Bears adding more value to the experience of young people.

PE Provision (Trinity Academy & Bristol Cathedral Choir School)

A partnership with a new secondary school located in the north of the city, Trinity Academy enlisted the curriculum and extra-curricular support of Bristol Bears Community Foundation to deliver the PE programme of study for year 7 and 8 students enrolled at the site. Hosted at the impressive new facilities in Lockleaze, BBCF provides a broad scheme of work for students in line with National Curriculum outcomes, as well as the key values of the Trust. PE provision provided by BBCF was also sought by Bristol Cathedral Choir School, another trust school linked with Trinity Academy, providing yet more specialist coaching in addition to the established PE team.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

Project Rugby

Project Rugby is a grassroots project designed to increase participation in under-represented communities. Project Rugby specifically engages with diverse ethnic communities, those from low socio-economic backgrounds, and disabled participants. The project aims to provide accessible opportunities to play rugby, and transition new players and volunteers into local grassroots rugby clubs.

Spectrum Sports

Spectrum Sports is a tailored programme of PE & Sport delivery, resourcing and staff development specifically for the Special Educational Needs and Disability (SEND) sector. Designed and created by qualified SEND education teachers and experienced inclusion coaches, Spectrum Sports provides meaningful access to curriculum, participation, and competition in a broad and balanced range of PE & Sport contexts. All Spectrum Sports delivery and support is derived from, and grounded in, our SEND PE & Sport Overview, providing a full breakdown of our purpose, approach and the content available, enhanced on a day-to-day basis by full and robust "sport specific" Resource Packs – catering for all ages (0-25) and all abilities.

Premiership Rugby Champions

Delivered nationally by Premiership Rugby clubs' community departments and foundations, Premiership Rugby Champions is the collective name for a suite of interactive projects for children aged 7-11 which takes a holistic approach to teaching children about a number of themes and topics including; health & wellbeing, numeracy and resilience, all with a tag rugby focus.

RISE

RISE aims to support the development of children & young people's mental health & wellbeing through the use of both physical activity and classroom sessions that explore a range of themes and issues.

At its core, the programme nurtures improvements in the following personal qualities:

- Resilience;
- Independence;
- Self-esteem; and
- Empowerment.

Wheelchair Rugby

Bristol's first adult wheelchair rugby club was launched in 2018 with the introduction of the 'Bristol Bears'. Wheelchair Rugby (adults) offers weekly sessions welcoming anyone who would like to experience the sport – either as an absolute beginner or a seasoned athlete. Sessions provide meaningful pathways into social sport with embedded competitive opportunities, through a fully inclusive club environment.

Wheelchair Sport (Children in Need)

Inclusive Community Sport at Bristol Bears Community Foundation offers both defined adult pathways to participation and competition in Wheelchair Rugby; and accessible weekly sessions for youth participants aged 0-18 years to engage in a range of meaningful inclusive sport and physical activity.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

The Foundation's Inclusive Sport and Physical Activity Provision (encompassing our youth Wheelchair Sport programme) runs weekly face-to-face sessions, weekly online activity sessions when we cannot meet in person; as well as holiday club engagement and schools outreach across Bristol, South Gloucestershire and North Somerset.

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Youth Mentoring

Bristol Bears Community Foundation teamed up with Bristol City Council Youth Offending Team as well as CSR partner Goal17 to offer some alternative opportunities for 16-18 year olds who are at risk of not being in education, employment or training. For a day a week, young people engaged in a range of employability and enrichment activities designed to improve the confidence of young people in addition to preparing them for work or further training.

Plans for future periods

The delivery of a new strategy for Bristol Bears Community Foundation which sets out our clear objectives for the charity is very much underway. The strategy identifies two clear purposes with reference to our role across the region. 'Foundation' activities, working with the most disadvantaged members of our community to help improve their lives, remains our core business alongside a developing 'Community Rugby' offer that is very much about growing our game. Supporting our constituent clubs through a compelling player, coach, and club development scheme known locally as Club Connexion will not only grow our game but will continue to contribute positively to the reputation of both the Club and Foundation. In addition, our community rugby offer will provide yet further unrestricted income that will be used to support underfunded programmes and contribute to the overall reserves of the charity.

Sustainability is a key focus for the Foundation with a continued tactic of working in identifying and working with prospective trusts and foundations in order to seek multi-year funding for local programmes in particular. Relationships with a number of new and existing local corporate partners around the employability development of young people continue to develop as part of our broader aspirations to link our programmes with positive destinations; further training, education and employment.

Financial review

The results for the year ended 31 August 2023 show a net income of £54,399 (2022: £95,313). Total incoming resources were £653,625 (2022: £598,703) and resources expended were £599,226 (2022: £503,390).

The charity has again seen an increase in restricted funding during the year ended 31 August 2023, to £200,558. This compares to £178,425 in 2022 and is influenced positively by our ability to again deliver restricted fund programmes targeting the most disadvantaged members of our community.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

Funding from local trusts and national funders remains an important source of resource for the charity with £77,044 of income coming from trusts, including grants from The Nisbet Trust and Children in Need. We will continue to work on identifying prospective trusts and foundations and seeking more multi-year funding opportunities.

Income from community rugby activity including Player Development Camps and Super Sunday has again followed trend and increased when compared to the previous year. Income was £106,442 up from £83,033 in 2022 demonstrating further our intention and capacity to grow community rugby provision outside of our core Foundation activities.

Revenue from general donations totalling £70,621 is consistent from the previous year (2022: £76,827) reflecting continued positive engagement with corporate partners, as well as individual donations often linked with matchday and festival activities. This will be an area that the Charity will seek to build going forwards through a more sophisticated approach to donor management and communications.

'Legal and professional fees' have increased to £17,583 when compared to £16,990 in 2022.

Reserves

It is the policy of Bristol Bears Community Foundation to retain reserves to the level required to provide sufficient funds to cover wages and administration costs for a period of at least six months. This equates to approximately £284,000. Total unrestricted reserves held by the charity at 31 August 2023 were £274,063 (2022: £211,999). Whilst this falls marginally short of the charity's target level of reserves, the trustees are of the opinion that this represents a satisfactory level for current requirements. The trustees will continue to monitor and plan to increase reserves further as the charity moves into the second year of its current strategy for growth and sustainability.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2023

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

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 22 April 2024 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Independent examiner's report

To the trustees of

Bristol Rugby Community Foundation

I report to the trustees on my examination of the accounts of Bristol Rugby Community Foundation (the charitable company) for the year ended 31 August 2023, which are set out on pages 13 to 29.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Bristol Rugby Community Foundation

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rob Wilson

Date: 22 April 2024

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Rugby Community Foundation

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

For the year ended 31 August 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	15,000	55,621	70,621	76,827
Charitable activities	5	185,558	371,810	557,368	508,939
Other trading activities		-	20,031	20,031	12,350
Investment income		-	5,605	5,605	587
Total income		<u>200,558</u>	<u>453,067</u>	<u>653,625</u>	<u>598,703</u>
Expenditure on:					
Raising funds		-	6,975	6,975	2,625
Charitable activities		<u>208,223</u>	<u>384,028</u>	<u>592,251</u>	<u>500,765</u>
Total expenditure	6	<u>208,223</u>	<u>391,003</u>	<u>599,226</u>	<u>503,390</u>
Net income / (expenditure) and net movement in funds	7	(7,665)	62,064	54,399	95,313
Reconciliation of funds:					
Total funds brought forward		<u>29,384</u>	<u>211,999</u>	<u>241,383</u>	<u>146,070</u>
Total funds carried forward		<u><u>21,719</u></u>	<u><u>274,063</u></u>	<u><u>295,782</u></u>	<u><u>241,383</u></u>

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

Bristol Rugby Community Foundation

Balance sheet

As at 31 August 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	10		2,673	2,396
Current assets				
Debtors	11	84,673		104,216
Cash at bank and in hand		268,380		180,763
		353,053		284,979
Liabilities				
Creditors: amounts falling due within 1 year	12	(59,944)		(45,992)
Net current assets			293,109	238,987
Net assets	14		295,782	241,383
Funds	15			
Restricted funds			21,719	29,384
Unrestricted funds:				
General funds			274,063	211,999
Total charity funds			295,782	241,383

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 22 April 2024 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Bristol Rugby Community Foundation

Statement of cash flows

For the year ended 31 August 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	54,399	95,313
Adjustments for:		
Depreciation charges	1,089	1,877
Dividends, interest and rents from investments	(5,605)	(587)
Decrease / (increase) in debtors	19,543	(61,290)
Increase / (decrease) in creditors	13,952	(12,265)
Net cash provided by operating activities	83,378	23,048
Cash flows from investing activities:		
Dividends, interest and rents from investments	5,605	587
Purchase of tangible fixed assets	(1,366)	(1,509)
Net cash used in investing activities	4,239	(922)
Increase in cash and cash equivalents in the year	87,617	22,126
Cash and cash equivalents at the beginning of the year	180,763	158,637
Cash and cash equivalents at the end of the year	268,380	180,763

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of coaching or training activities is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time:

	2023	2022
Raising funds	0.0%	0.0%
Charitable activities	100.0%	100.0%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Sports equipment	25% straight line
Computer equipment	25% straight line
Furniture and fittings	25% straight line

Items are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty or judgements made that have a significant effect on the amounts recognised in the financial statements.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

2. Statement of financial activities: prior year comparative

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	19,500	57,327	76,827
Charitable activities	158,925	350,014	508,939
Other trading activities	-	12,350	12,350
Investment income	-	587	587
Total income	178,425	420,278	598,703
Expenditure on:			
Raising funds	-	2,625	2,625
Charitable activities	203,050	297,715	500,765
Total expenditure	203,050	300,340	503,390
Net income / (expenditure)	(24,625)	119,938	95,313
Transfers between funds	183	(183)	-
Net movement in funds	(24,442)	119,755	95,313

3. Income from donations

	Restricted £	Unrestricted £	2023 Total £
General donations and gift aid	15,000	55,621	70,621

	Restricted £	Unrestricted £	2022 Total £
General donations and gift aid	19,500	57,327	76,827

4. Government grants

The charitable company receives government grants, defined as funding from Children in Need to fund charitable activities. The total value of such grants in the period ending 31 August 2023 was £31,710 (2022: £31,710). There are no unfulfilled conditions or contingencies attaching to these grants.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

5. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Bear in Mind	2,700	32,795	35,495
Bright Sparks	11,000	56,500	67,500
Children in Need	31,710	-	31,710
Eagle project	-	8,410	8,410
Golden Memories	-	17,688	17,688
Hitz	3,530	10,125	13,655
Landrover Cup	-	4,500	4,500
PE Provision	-	51,770	51,770
Project Rugby	66,984	-	66,984
Premiership Rugby Champions	-	7,563	7,563
Rugby Camps	38,000	97,410	135,410
Southmead Hub	31,634	-	31,634
Spectrum	-	68,870	68,870
Super Sunday	-	9,033	9,033
Youth mentoring	-	5,225	5,225
Other activities	-	1,921	1,921
Total charitable activities	185,558	371,810	557,368

Prior year comparative:

	Restricted £	Unrestricted £	2022 Total £
All Move	15,490	-	15,490
Bear in Mind	-	19,500	19,500
Bright Sparks	10,000	58,380	68,380
Children in Need	31,710	-	31,710
Golden Memories	-	3,018	3,018
Hitz	-	20,299	20,299
Landrover Cup	-	4,500	4,500
PE Provision	-	57,333	57,333
Project Rugby	57,720	-	57,720
Premiership Rugby Champions	-	7,600	7,600
Rugby Camps	-	83,033	83,033
Somerset Works	-	15,168	15,168
Southmead Hub	44,005	-	44,005
Spectrum	-	73,570	73,570
Super Sunday	-	2,673	2,673
Other activities	-	4,940	4,940
Total charitable activities	158,925	350,014	508,939

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	-	397,128	30,402	427,530
Direct project costs	-	36,863	-	36,863
Coaching costs	-	33,145	-	33,145
Kit and equipment	-	22,127	-	22,127
Van hire	-	6,527	-	6,527
Insurance	-	-	4,617	4,617
Rent	-	-	3,562	3,562
Premises expenses	-	-	234	234
Travel and subsistence	-	-	14,853	14,853
Office costs	-	-	23,837	23,837
Fundraising	6,975	-	-	6,975
Bank charges	-	-	284	284
Legal and professional fees	-	-	17,583	17,583
Depreciation	-	-	1,089	1,089
Sub-total	6,975	495,790	96,461	599,226
Allocation of support and governance costs	-	96,461	(96,461)	-
Total expenditure	6,975	592,251	-	599,226

Governance costs during the year were £3,486 (2022: £5,716) .

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

6. Total expenditure (continued)

Prior year comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	-	316,144	39,576	355,720
Direct project costs	-	42,829	-	42,829
Coaching costs	-	25,286	-	25,286
Kit and equipment	-	30,325	-	30,325
Van hire	-	4,409	-	4,409
Insurance	-	-	4,446	4,446
Rent	-	-	3,416	3,416
Premises expenses	-	-	314	314
Travel and subsistence	-	-	569	569
Office costs	-	-	14,322	14,322
Fundraising	2,625	-	-	2,625
Bank charges	-	-	262	262
Legal and professional fees	-	-	16,990	16,990
Depreciation	-	-	1,877	1,877
Sub-total	2,625	418,993	81,772	503,390
Allocation of support and governance costs	-	81,772	(81,772)	-
Total expenditure	2,625	500,765	-	503,390

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	1,089	1,877
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Trustees' indemnity insurance	1,036	1,036
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	2,450	-
▪ Audit	-	3,900
▪ Payroll	1,268	1,062
▪ Other services	40	-

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	391,652	324,010
Social security costs	23,298	20,237
Pension costs	12,580	11,473
	427,530	355,720

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and senior management team. The total employee benefits (salary and pension costs) of the key management personnel were £43,748 (2022: £44,165).

	2023 No.	2022 No.
Average head count	18	16

9. Taxation

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

10. Tangible fixed assets

	Sports equipment £	Computer equipment £	Furniture and fittings £	Total £
Cost				
At 1 September 2022	27,639	13,472	5,118	46,229
Additions in year	-	1,366	-	1,366
Disposals in year	-	(1,558)	-	(1,558)
At 31 August 2023	<u>27,639</u>	<u>13,280</u>	<u>5,118</u>	<u>46,037</u>
Depreciation				
At 1 September 2022	27,639	11,076	5,118	43,833
Charge for the year	-	1,089	-	1,089
On disposals	-	(1,558)	-	(1,558)
At 31 August 2023	<u>27,639</u>	<u>10,607</u>	<u>5,118</u>	<u>43,364</u>
Net book value				
At 31 August 2023	<u>-</u>	<u>2,673</u>	<u>-</u>	<u>2,673</u>
At 31 August 2022	<u>-</u>	<u>2,396</u>	<u>-</u>	<u>2,396</u>

11. Debtors

	2023 £	2022 £
Trade debtors	25,959	32,729
Prepayments	1,431	2,317
Accrued income	56,681	67,984
Other debtors	<u>602</u>	<u>1,186</u>
	<u>84,673</u>	<u>104,216</u>

12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	19,137	10,881
Accruals	7,951	12,597
Deferred income	19,240	14,400
Other creditors	<u>13,616</u>	<u>8,114</u>
	<u>59,944</u>	<u>45,992</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

13. Deferred income

	2023 £	2022 £
At 1 September 2022	14,400	18,250
Deferred during the year	19,240	14,400
Released during the year	<u>(14,400)</u>	<u>(18,250)</u>
At 31 August 2023	<u>19,240</u>	<u>14,400</u>

Deferred income consists of income received in advance of the provision of service delivery.

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,673	2,673
Net current assets	<u>21,719</u>	<u>271,390</u>	<u>293,109</u>
Net assets at 31 August 2023	<u>21,719</u>	<u>274,063</u>	<u>295,782</u>

Prior period comparative:

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,396	2,396
Net current assets	<u>29,384</u>	<u>209,603</u>	<u>238,987</u>
Net assets at 31 August 2022	<u>29,384</u>	<u>211,999</u>	<u>241,383</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

15. Movements in funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Restricted funds					
Bear in Mind	-	5,700	(5,700)	-	-
Bright Sparks	9,995	11,500	(21,495)	-	-
Children in Need	5,202	32,210	(37,412)	-	-
Club Connexion	-	38,000	(25,136)	-	12,864
Hitz	-	14,530	(14,530)	-	-
Project Rugby	516	66,984	(65,088)	-	2,412
Rise	434	-	(434)	-	-
Southmead Hub	12,577	31,634	(37,768)	-	6,443
Wheelchair Rugby	660	-	(660)	-	-
Total restricted funds	29,384	200,558	(208,223)	-	21,719
Unrestricted funds					
General funds	211,999	453,067	(391,003)	-	274,063
Total unrestricted funds	211,999	453,067	(391,003)	-	274,063
Total funds	241,383	653,625	(599,226)	-	295,782

Purposes of restricted funds:

Bear in Mind

Bear in Mind is a health and wellbeing programme aimed at equipping girls in secondary education with the tools to build self-confidence and to cope with the wider issues faced by young women across modern society today. The programme encourages girls to not only maintain an interest in sport and physical activity, but also investigate topics such as stress, resilience, self-care, body image, the impact of social media and positive relationships. Navigating through adolescence towards adulthood can be an arduous pathway, the Bear in Mind programme endeavours to help this process by helping the girls to focus on themselves and what is important, by adopting a growth mindset, by daring to be themselves and surrounding themselves with people who value them as they are.

Bright Sparks

Remote volunteering opportunities for employees of Hargreaves Lansdown. Volunteers engaged in regular live and shared pre-recorded content around issue based topics relevant to the learners including; coping with stress, adversity, and goal setting.

Rob Olorenshaw kindly donated the cost of supporting one 'Bright Spark' throughout the duration of the programme. In addition, Rob regularly donated his time to work with and mentor one young man on the programme at a partner school.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Children in Need (formerly Wheelchair Sport)

This project will provide wheelchair sport and inclusive physical activity sessions to disabled young people.

The grant will be used to make the following differences for children and young people:

- More fun;
- Increased belonging to the team; and
- Greater sense of pride in my achievements.

Club Connexion

Gallagher 'Club Connexion' provides engagement and development opportunities for disadvantaged players, coaches and clubs across our region in line with the Bristol Bears Community Foundation Club & School Connexion strategy. The grant covers the operating and administrative costs of staff delivering and facilitating the project and includes:

- Termly programmes or 'Introduction to Rugby' provision for up to 30 Primary & Secondary Schools;
- Funded rugby development activities for up to 24 x identified disadvantaged children and young people at up to 10 x Connected Clubs in the form of 'Super Saturday/ Sunday' and 'Player Development Camp' places;
- Funded festival entry for each of the 10 x Connected Clubs; and
- Coach Education sessions for 4 x Connected Clubs in the Somerset RFU region.

Hitz

Funding from Molson Group was specifically used to support the employability outcomes of the Bristol Bears HITZ programme. HITZ learners engaged in a number of planned activities at Molson and their partner sites across the academic year. Engagement sessions included tours of sites, work placements, job application and interview techniques.

Project Rugby

Project Rugby is designed to increase participation in the game by people from traditionally underrepresented groups:

- Black, Asian and Minority Ethnic People;
- People from Lower Socio-Economic background; and
- Disabled people.

The programme engages participants (aged 14+ and 16+ for disabled people). Local delivery plans will be developed in partnership with the RFU, providing accessible opportunities for people to participate in the game and to support and transition players into longer term participation.

Rise

Funding must support the delivery of targeted Bristol Bears Community Foundation programmes that are enhanced further through the offer of complimentary tickets to Bristol Bears matchdays for community participants. The Club and Foundation will work together to provide access to up to 3,000 complimentary tickets each year for the most disadvantaged people in our community (lowest 30% IMD). Bristol Bears & Bristol Bears Community Foundation will provide a range of matchday activations for community participants that will promote the Club and Ashton Gate Stadium. This will include player and staff engagement where possible.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Wheelchair Rugby

To support the return to action and ongoing sustainable development of the weekly adults wheelchair rugby provision.

All Move

The All Move project is a physical activity challenge for people with a learning disability/autism aged 11-16 in up to 10 schools in the region of Bristol Bears Community Foundation. The grant covers the operating and administrative costs of staff delivering and facilitating the project and includes:

- Enhanced existing provision with additional opportunities;
- Out of curriculum delivery opportunities;
- Flagship events at local, community and regional settings; and
- SEND workforce development.

Prior year comparative:

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds					
All Move	-	15,490	(15,673)	183	-
Bear in Mind	-	4,000	(4,000)	-	-
Bright Sparks	10,000	13,000	(13,005)	-	9,995
Children in Need	4,633	31,710	(31,141)	-	5,202
Hitz	-	12,500	(12,500)	-	-
Project Rugby	-	57,720	(57,204)	-	516
Rise	26,092	-	(25,658)	-	434
Southmead Hub	12,441	44,005	(43,869)	-	12,577
Wheelchair Rugby	660	-	-	-	660
Total restricted funds	53,826	178,425	(203,050)	183	29,384
Unrestricted funds					
General funds	92,244	420,278	(300,340)	(183)	211,999
Total unrestricted funds	92,244	420,278	(300,340)	(183)	211,999
Total funds	146,070	598,703	(503,390)	-	241,383

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2023

16. Operating lease commitments

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

	2023 £	2022 £
Amount falling due:		
Within 1 year	979	3,917
Within 1 - 5 years	-	979
	<u>979</u>	<u>4,896</u>

17. Related party transactions

During the year Mike Lea, trustee, was also a trustee of Bristol City Robins Foundation. In the year BBCF spent £200 (2022: £400) with Bristol City Robins Foundation, relating to programme delivery. Mike Lea is also a Governor of the Bristol Cathedral Choir School. In the year BBCF received £19,250 (2022: £12,845) from Bristol Cathedral Choir School for PE programme delivery. Mike Lea was also a trustee of Cathedral Schools Trust (until 31 December 2022), of which Trinity Academy is a part. During the year, for the period which he was a trustee, BBCF received £6,580 (2022: £41,105) from Trinity Academy for PE programme delivery.

Vicki Long was appointed CFO of Ashton Gate Ltd in August 2022. During the year BBCF paid £15,242 for rent, IT and facility hire (2022: £14,786), and £26,389 (2022: £19,282) for other services to Ashton Gate Ltd. BBCF have also received £442 (2022: £247) in the year from Ashton Gate Ltd for vehicle hire and as donations. There has been no significant change in the nature or size of these transactions since Vicki's appointment and transactions took place on an arm's length basis.

Accounts

Company no. 07273748
Charity no. 1137395

Bristol Rugby Community Foundation
Report and Audited Financial Statements
31 August 2022

Bristol Rugby Community Foundation

Reference and administrative details

For the year ended 31 August 2022

Company number	07273748	
Charity number	1137395	
Registered office and operational address	South Stand, Ashton Gate Stadium Ashton Gate Bristol BS3 2EJ	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Nicholas Fenton-Wells appointed on 16 January 2023 Kevin Jones Michael Lea Victoria Long Charles Russell-Smith Nominated trustee of corporate director Bristol Rugby Club Limited: Mark Tainton resigned on 30 June 2022 Thomas Tainton appointed 1 September 2022	
Senior management team	Craig Capel	
Bankers	Lloyds Bank plc 284 Wells Road Knowle Bristol BS4 2PY	Santander Corporate Banking Bridle Road Bootle Merseyside L30 4GB
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 August 2022.

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

Structure, governance and management

Bristol Rugby Community Foundation is a company limited by guarantee, incorporated on 4 June 2010 and is a registered charity (no. 1137395). The company was established under a Memorandum of Association and is governed under its Articles of Association. The rebrand of the professional sport club Bristol Bears in 2018 also applied to Bristol Rugby Community Foundation as the club's official charity. A 'working' name of Bristol Bears Community Foundation was registered with and recognised by the Charity Commission in 2018. The association with the professional sport club continues to enhance the connection of both parties within the community we serve. The rest of the report will make reference to Bristol Bears Community Foundation (BBCF).

Appointment of trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

Bristol Bears Community Foundation recruit trustees as and when required to do so by charitable law, best practice guidance, or as and when a clear need has been identified. Potential trustees are identified and interviewed by trustees and/ or other selected persons in order to assess suitability to assist in the effective management and guidance of the charity. On appointment, trustees complete a register of interests and undertake an induction programme that includes the familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The trustee board comprises of six trustees; three independent trustees, two who are connected to Bristol Bears and one trustee who represents Bristol Bears. The trustees meet on a quarterly basis and a Community Development Manager is appointed by the trustees to manage the day to day operations of the charity. The Community Development Manager also attends trustee meetings.

Bristol Bears Community Foundation employed 16 staff; 13 full time, 3 part time. 5 programme Managers are responsible for the delivery and development of specific programmes, supported by the Community Development Manager, Craig Capel.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, so that the necessary steps can be taken to lessen these risks. The Covid-19 pandemic continued to pose a significant risk to the Foundation in terms of organisational outcomes and financial stability. To manage the risk appropriately the finance committee continued to be on hand and support where necessary and continued to do so as the risk of Covid-19 to the Foundation dissipated.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

Objectives and activities

The exclusively charitable objects for which the charity is established are:

- To advance, and assist in the advancement of education;
- To promote community participation in healthy recreation and physical activity;
- To promote, and assist in the advancement of amateur sport;
- To provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have need for such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
- To promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

To achieve the objectives the charity structures its service delivery around four main programme pillars:

- Participation;
- Health & Wellbeing;
- Disability & Inclusion; and
- Education & Employability.

Policies adopted to further the charity's objectives

Bristol Bears Community Foundation exists to improve the life of people in the South West of England through the use of sport and physical activity.

The trustees are mindful of the Charity Commission's guidance on public benefit and have developed high-quality sporting and healthy recreation activities that benefit the community, especially those who are designated as 'disadvantaged', by equipping those people with the skills and qualities to improve their lives.

These activities are available to all people in the South West of England and surrounding areas.

Fundraising practices

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

Achievements and performance

The commencement of the 2021/22 academic year without any pandemic-induced restrictions or worry was a welcome time for us all, not least the numerous partners and beneficiaries Bristol Bears Community Foundation works with. Following the easing of restrictions over the previous academic year, it was clear from partnership and delivery discussions that schools were very keen to see the return of Foundation colleagues to their sites.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

The year saw an increase in the number of partner schools requesting provision, outweighing the demand pre-pandemic. There is little doubt that the positive response by Bristol Bears Community Foundation to the needs of children and young people during difficult times has contributed significantly to the reputation of the Foundation and Club. Programme delivery was well timetabled and staffing capacity was quickly reached with reference to available delivery slots for partner secondary schools requesting education intervention programmes, notably, Bright Sparks and Bear in Mind.

The Foundation saw the return of rugby participation festivals as we know them after two years of restrictions or cancelled events. The Land Rover Premiership Rugby Cup was a particular highlight when more than 30 junior teams from across the community joined us at Bristol Grammar School Sports Ground early in the season. This was the first opportunity for most young players to be involved in such an event for too long. Bristol Bears first team players Jake Heenan and Harry Thacker were joined by Academy star Paddy Pearce at the festival to meet the teams and conduct festival presentations.

Bristol Bears player engagement in Foundation programmes and across matchday activities was very much reignited during the 2021/22 season. Through the support of players from the men's leadership group in addition to the commitment from Bristol Bears Women, professional players have contributed a staggering 600+ hours of community engagement across primary to older people provision.

Children and young people from a number of BBCF programmes enjoyed a fun-filled day of rugby, team building and educational activities at the Community Foundation's Celebration of Sport festival held at Shaftesbury Park. The event, sponsored by Bears principal partner Ravenscroft, saw men's players Joe Joyce and Piers O'Connor and women's stars Amber Reed, Simi Pam, Daisie Mayes, Delaney Burns, Holly Phillips and Alice Lockwood drop in to coach, teach and meet the young people at the home of Dings Crusaders and Bristol Bears Women. The event also saw a number of corporate and funding partners observe and engage in relevant activities across the Shaftesbury Park site.

Rob Camm was presented with the Special Recognition Award at the Premiership Rugby Parliamentary Awards for his contribution to the BBCF Wheelchair Sport programme. The Parliamentary Awards, returning after a 2 year hiatus due to the pandemic, saw a crowded terrace at the House of Commons celebrate the achievements of five inspirational individuals. Each has either personally benefitted from, or helped deliver, Premiership Rugby's community programmes which are designed to provide sporting opportunities to young people, no matter their background or ability, so they can fulfil their potential.

Rob was left paralysed from the neck down after a car accident at just 19 years old. In a story of sensational determination and mental resilience, Rob used his love of rugby to adjust to a new way of living, and to help others. With improved independence learning to drive a motorised wheelchair using only his chin, Rob found the strength and confidence to return to an alternative game to the game he loved. Here he has risen to become the highly regarded Head Coach for Bristol Bears Wheelchair Rugby Club.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

A truly exceptional leader in every sense, Rob is a role model and inspiration for our fans, colleagues, and the wheelchair rugby players who he encourages by delivering weekly engaging and progressive training sessions catering for every ability and disability. Not only has Rob improved the lives of the players he interacts with, proving that anything is possible, he has enriched the lives of his father and two care assistants who have also become immersed in the sport, embracing the rugby community.

During the period 1 September 2021 to 31 August 2022, the charity delivered the following programmes and services:

Bright Sparks

Bright Sparks is a physical activity and education programme that works with young people who are at risk from persistent non-attendance, permanent exclusion, poor behaviour and poor life choices. The programme is a 38-week placement in secondary schools for groups of up to 16 young people, with two-hour long weekly inputs – one hour practical and one hour classroom based. Bright Sparks clearly demonstrates to young people the benefits of positive life-choices, such as reward in return for commitment, but also the consequences of poor choices, such as exclusion, anti-social behaviour and entry into the criminal justice system.

PE Provision (Trinity Academy & Bristol Cathedral Choir School)

A partnership with a new secondary school located in the north of the city, Trinity Academy enlisted the curriculum and extra-curricular support of Bristol Bears Community Foundation to deliver the PE programme of study for new year 7 and 8 students enrolled at the site. Hosted at the impressive facilities at Lockleaze Sports Centre whilst the Academy's new build is underway, BBCF provides a broad scheme of work for students in line with National Curriculum outcomes as well as the key values of the Trust. PE provision provided by BBCF was also sought by Bristol Cathedral Choir School, another trust school linked with Trinity Academy, providing yet more specialist coaching in addition to the established PE team.

Bear in Mind

Bear in Mind is a health and wellbeing programme aimed at equipping girls in secondary education with the tools to build self-confidence and to cope with the wider issues faced by young women across modern society today. The programme encourages girls to not only maintain an interest in sport and physical activity but to also investigate topics such as stress, resilience, self-care, body image, impact of social media and positive relationships.

Player Development Camps

BBCF run physical activity and education camps that cater for players of all abilities by equipping them with the skills essential to perform at their best through fun, game-sensed coaching sessions. Camps are supported by senior players and staff from Bristol Bears adding more value to the experience of young people.

Spectrum Sports

Spectrum Sports is a tailored programme of PE & Sport delivery, resourcing and staff development specifically for the Special Educational Needs and Disability (SEND) sector. Designed and created by qualified SEND education teachers and experienced inclusion coaches, Spectrum Sports provides meaningful access to curriculum, participation, and competition in a broad and balanced range of PE & Sport contexts. All Spectrum Sports delivery and support is derived from and grounded in our SEND PE & Sport Overview, providing a full breakdown of our purpose, approach and the content available, enhanced on a day-to-day basis by full and robust "sport specific" Resource Packs – catering for all ages (0-25) and all abilities.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

All Move

The All Move project is a physical activity challenge for people with a learning disability/ autism aged 11-16 in schools in the region of Bristol Bears Community Foundation. The project aims to:

- Enhance existing provision with additional opportunities;
- Provide out of curriculum delivery opportunities;
- Deliver flagship events in local, community and regional settings; and
- Support SEND workforce development.

Project Rugby

Project Rugby is a grassroots project designed to increase participation in under-represented communities. Project Rugby specifically engages with diverse ethnic communities people, those from low socio-economic backgrounds, and disabled participants. The project aims to provide accessible opportunities to play rugby, and transition new players and volunteers into local grassroots rugby clubs.

Golden Memories

Golden Memories is an offer of formal and informal targeted activities in a wide range of community, retirement and care settings for participants aged 50+. Whilst specifically designed to support individuals living with dementia, age related disability and those effected by social isolation, Golden Memories is an inclusive programme which focuses on social connectivity, shared reminiscence and physical activity. Programme delivery encompasses rich and broad engagement methods, including outcome driven telephone befriending, social reminiscence groups, walking sport, age appropriate and adapted physical engagement and more recently the development of Sensory Walks and Sensory Stories. Peer support including mentoring and volunteering is a core component of our Golden Memories ethos.

HITZ

HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, training or employment (NEET) back into education, training, apprenticeships and/or employment. The Community Foundation's 13-week programme is based at Lockleaze Sports Centre offering a relaxed environment targeted at 16-24 year-olds to improve their functional maths and English, develop valuable life skills and gain important qualifications alongside experience from work placements and employer-led sessions. The programme also offers essential enrichment and sporting activities which supports the development of the whole individual through not only improving their mental but physical wellbeing as well. Participants from the HITZ programme regularly report an increase in resilience, self-confidence and aspiration as a result of their involvement, and over 70% go on to achieve a positive progression into further education, training or employment.

Somerset Works

Bristol Bears Community Foundation teamed up with Somerset Works to offer some alternative opportunities for 16-18 year olds who are not in education, employment or training. For a day a week, young people engaged in a range of employability and enrichment activities designed to improve the confidence of young people in addition to preparing them for work or further training.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

Premiership Rugby Champions

Delivered nationally by Premiership Rugby clubs' community departments and foundations, Premiership Rugby Champions is the collective name for a suite of interactive projects for children aged seven to eleven which takes a holistic approach to teaching children about a number of themes and topics including; health & wellbeing, numeracy and resilience all with a tag rugby focus.

RISE

RISE aims to support the development of children & young people's mental health & wellbeing through the use of both physical activity and classroom sessions that explore a range of themes and issues.

At its core, the programme nurtures improvements in the following personal qualities:

- Resilience;
- Independence;
- Self-esteem; and
- Empowerment.

Wheelchair Rugby

Bristol's first adult wheelchair rugby club was launched in 2018 with the introduction of the 'Bristol Bears'. Wheelchair Rugby (adults) offers weekly sessions welcoming anyone who would like to experience the sport – either as an absolute beginner or a seasoned athlete. Sessions provide meaningful pathways into social sport with embedded competitive opportunities, through a fully inclusive club environment.

Wheelchair Sport (Children in Need)

Inclusive Community Sport at Bristol Bears Community Foundation offers both defined adults pathways to participation and competition in Wheelchair Rugby; and accessible weekly sessions for children and young people to engage in a range of meaningful Inclusive Sport and Physical Activity.

The Foundation's Inclusive Sport and Physical Activity Provision (encompassing our youth Wheelchair Sport programme) runs weekly face-to-face sessions, weekly online activity sessions when we cannot meet in person; as well as holiday club engagement and schools outreach across Bristol, South Gloucestershire and North Somerset.

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

Plans

The unveiling of a new strategy for Bristol Bears Community Foundation which sets out our clear objectives for the charity is imminent. The strategy identifies two clear purposes with reference to our role across the region. 'Foundation' activities, working with the most disadvantaged members of our community to help improve their lives, remains our core business alongside a developing 'Community Rugby' offer that is very much about growing our game. Supporting our constituent clubs through a compelling player, coach, and club development scheme known locally as Club Connexion will not only grow our game but will continue to contribute positively to the reputation of both the Club and Foundation. In addition, our community rugby offer will provide yet further unrestricted income that will be used to support underfunded programmes and contribute to the overall reserves of the charity.

Sustainability is a key focus for the Foundation with a continued tactic of working in identifying and working with prospective trusts and foundations in order to seek multi-year funding for local programmes in particular. Relationships with a number of new and existing local corporate partners around the employability development of young people continue to develop as part of our broader aspirations to link our programmes with positive destinations; further training, education and employment.

Financial review

The results for the year ended 31 August 2022 show a net income of £95,313 (2021: £8,938). Total incoming resources were £598,703 (2021: £404,893) and resources expended were £503,390 (2021: £395,955).

The charity has seen a marked increase in restricted income during the year ended 31 August 2022, £178,425. This compares to £118,634 in 2021 and is influenced positively by our ability to again deliver restricted fund programmes outside of pandemic lockdown restrictions.

Funding from trusts and foundations remains an important source of funding for the charity with £101,205 of income coming from trusts including grants from Royal Mencap Society, Nisbet Trust and Children in Need. We will continue to work on identifying prospective trusts and foundations and seeking more multi-year funding opportunities.

Income from Player Development Camps increased significantly when compared to the previous year. Income was £83,033 up from £49,805 in 2021 demonstrating our intention and capacity to grow community rugby provision outside of our core Foundation activities.

Revenue from general donations totalling £76,827 was up from the previous year (2021: £50,810) reflecting an increase in positive engagement with corporate partners and individual donations often linked with matchday and festival activities. This will be an area that the Charity will seek to build going forwards through a more sophisticated approach to donor management and communications.

'Legal and professional fees' increased from the previous year, £16,990 when compared to £13,238 in 2021.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

Reserves

It is the policy of Bristol Bears Community Foundation to retain reserves to the level required to provide sufficient funds to cover wages and administration costs for a period of at least six months (£240,000).

Total unrestricted reserves held by the charity at 31 August 2022 were £211,999 (2021: £92,244) which falls marginally short of the charity's target level of reserves. The trustees are monitoring this and plan to increase reserves as the charity embarks on a new strategy for growth and sustainability.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2022

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 April 2023 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Independent auditors' report

To the members of

Bristol Rugby Community Foundation

Opinion

We have audited the financial statements of Bristol Rugby Community Foundation (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

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

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

Responsibilities of the trustees

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

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

Independent auditors' report

To the members of

Bristol Rugby Community Foundation

Our responsibilities for the audit of the financial statements

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

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

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

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

Independent auditors' report

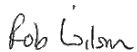
To the members of

Bristol Rugby Community Foundation

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

Use of our report

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



Date: 26 April 2023

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Rugby Community Foundation

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

For the year ended 31 August 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	19,500	57,327	76,827	50,810
Charitable activities	5	158,925	350,014	508,939	347,401
Other trading activities		-	12,350	12,350	6,596
Investment income		-	587	587	86
Total income		<u>178,425</u>	<u>420,278</u>	<u>598,703</u>	<u>404,893</u>
Expenditure on:					
Raising funds		-	2,625	2,625	1,986
Charitable activities		<u>203,050</u>	<u>297,715</u>	<u>500,765</u>	<u>393,969</u>
Total expenditure	6	<u>203,050</u>	<u>300,340</u>	<u>503,390</u>	<u>395,955</u>
Net income / (expenditure)		(24,625)	119,938	95,313	8,938
Transfers between funds		<u>183</u>	<u>(183)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	(24,442)	119,755	95,313	8,938
Reconciliation of funds:					
Total funds brought forward		<u>53,826</u>	<u>92,244</u>	<u>146,070</u>	<u>137,132</u>
Total funds carried forward		<u><u>29,384</u></u>	<u><u>211,999</u></u>	<u><u>241,383</u></u>	<u><u>146,070</u></u>

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

Bristol Rugby Community Foundation

Balance sheet

As at 31 August 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		2,396	2,764
Current assets				
Debtors	11	104,216		42,926
Cash at bank and in hand		<u>180,763</u>		<u>158,637</u>
		284,979		201,563
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(45,992)</u>		<u>(58,257)</u>
Net current assets			<u>238,987</u>	<u>143,306</u>
Net assets	14		<u><u>241,383</u></u>	<u><u>146,070</u></u>
Funds	15			
Restricted funds			29,384	53,826
Unrestricted funds:				
General funds			<u>211,999</u>	<u>92,244</u>
Total charity funds			<u><u>241,383</u></u>	<u><u>146,070</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 24 April 2023 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Bristol Rugby Community Foundation

Statement of cash flows

For the year ended 31 August 2022

	2022 £	2021 £
Cash used in operating activities:		
Net movement in funds	95,313	8,938
Adjustments for:		
Depreciation charges	1,877	7,489
Dividends, interest and rents from investments	(587)	(86)
Increase in debtors	(61,290)	(3,814)
Increase / (decrease) in creditors	(12,265)	32,327
Net cash provided by operating activities	23,048	44,854
Cash flows from investing activities:		
Dividends, interest and rents from investments	587	86
Purchase of tangible fixed assets	(1,509)	(1,174)
Net cash used in investing activities	(922)	(1,088)
Increase in cash and cash equivalents in the year	22,126	43,766
Cash and cash equivalents at the beginning of the year	158,637	114,871
Cash and cash equivalents at the end of the year	180,763	158,637

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of coaching or training activities is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time:

	2022	2021
Raising funds	0.0%	0.6%
Charitable activities	100.0%	99.4%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Sports equipment	25% straight line
Computer equipment	25% straight line
Furniture and fittings	25% straight line

Items are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty or judgements made that have a significant effect on the amounts recognised in the financial statements.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

2. Statement of financial activities: prior year comparative

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	13,014	37,796	50,810
Charitable activities	105,620	241,781	347,401
Other trading activities	-	6,596	6,596
Investment income	-	86	86
Total income	118,634	286,259	404,893
Expenditure on:			
Raising funds	-	1,986	1,986
Charitable activities	94,136	299,833	393,969
Total expenditure	94,136	301,819	395,955
Net income and net movement in funds	24,498	(15,560)	8,938

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
General donations and gift aid	19,500	57,327	76,827

	Restricted £	Unrestricted £	2021 Total £
General donations and gift aid	13,014	17,804	30,818
Coronavirus Job Retention Scheme grant	-	19,992	19,992
Total donations	13,014	37,796	50,810

4. Government grants

The charitable company receives government grants, defined as funding from Children in Need to fund charitable activities. The total value of such grants in the period ending 31 August 2022 was £31,710 (2021: £Nil). In the period ending 31 August 2021 the charitable company received government support under the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants was £19,992. There are no unfulfilled conditions or contingencies attaching to these grants.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

5. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
All Move	15,490	-	15,490
Bear in Mind	-	19,500	19,500
Bright Sparks	10,000	58,380	68,380
Children in Need	31,710	-	31,710
Golden Memories	-	3,018	3,018
Hitz	-	20,299	20,299
Landrover Cup	-	4,500	4,500
PE Provision	-	57,333	57,333
Project Rugby	57,720	-	57,720
Premiership Rugby Champions	-	7,600	7,600
Rugby Camps	-	83,033	83,033
Somerset Works	-	15,168	15,168
Southmead Hub	44,005	-	44,005
Spectrum	-	73,570	73,570
Super Sunday	-	2,673	2,673
Other activities	-	4,940	4,940
Total charitable activities	158,925	350,014	508,939

Prior year comparative:

	Restricted £	Unrestricted £	2021 Total £
Bear in Mind	-	5,100	5,100
Bright Sparks	10,000	40,535	50,535
Digital Transformation Project	-	7,000	7,000
Golden Memories	10,000	875	10,875
Hitz	-	21,086	21,086
PE Provision	-	26,774	26,774
Project Rugby	34,636	-	34,636
Rise	25,000	1,900	26,900
Rugby Camps	-	49,806	49,806
Southmead Hub	23,709	-	23,709
Spectrum	1,000	62,975	63,975
Tackling Health	-	18,525	18,525
Wheelchair Rugby	1,275	2,005	3,280
Other activities	-	5,200	5,200
Total charitable activities	105,620	241,781	347,401

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	-	316,144	39,576	355,720
Direct project costs	-	42,829	-	42,829
Coaching costs	-	25,286	-	25,286
Kit and equipment	-	30,325	-	30,325
Van hire	-	4,409	-	4,409
Insurance	-	-	4,446	4,446
Rent	-	-	3,416	3,416
Premises expenses	-	-	314	314
Travel and subsistence	-	-	569	569
Office costs	-	-	14,322	14,322
Fundraising	2,625	-	-	2,625
Bank charges	-	-	262	262
Legal and professional fees	-	-	16,990	16,990
Depreciation	-	-	1,877	1,877
Sub-total	2,625	418,993	81,772	503,390
Allocation of support and governance costs	-	81,772	(81,772)	-
Total expenditure	2,625	500,765	-	503,390

Governance costs during the year were £5,716.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

6. Total expenditure (continued)

Prior year comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	1,514	252,853	39,432	293,799
Direct project costs	-	27,263	-	27,263
Coaching costs	-	16,409	-	16,409
Kit and equipment	-	14,271	-	14,271
Van hire	-	4,436	-	4,436
Insurance	-	-	2,305	2,305
Rent	-	-	3,317	3,317
Premises expenses	-	-	1,187	1,187
Travel and subsistence	-	-	520	520
Office costs	-	-	11,374	11,374
Bank charges	-	-	347	347
Legal and professional fees	-	-	13,238	13,238
Depreciation	-	-	7,489	7,489
Sub-total	1,514	315,232	79,209	395,955
Allocation of support and governance costs	472	78,737	(79,209)	-
Total expenditure	1,986	393,969	-	395,955

Governance costs during the year were £5,502.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	1,877	7,489
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Trustees' indemnity insurance	1,036	1,122
Auditors' remuneration:		
▪ Statutory audit (including VAT)	4,680	4,380
▪ Payroll (including VAT)	1,274	815

8. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	324,010	268,775
Social security costs	20,237	16,143
Pension costs	11,473	8,881
	355,720	293,799

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and senior management team. The total employee benefits (salary and pension costs) of the key management personnel were £44,165 (2021: £41,990).

	2022 No.	2021 No.
Average head count	16	12

9. Taxation

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

10. Tangible fixed assets

	Sports equipment £	Computer equipment £	Furniture and fittings £	Total £
Cost				
At 1 September 2021	27,639	11,963	5,118	44,720
Additions in year	-	1,509	-	1,509
At 31 August 2022	<u>27,639</u>	<u>13,472</u>	<u>5,118</u>	<u>46,229</u>
Depreciation				
At 1 September 2021	26,694	10,144	5,118	41,956
Charge for the year	945	932	-	1,877
At 31 August 2022	<u>27,639</u>	<u>11,076</u>	<u>5,118</u>	<u>43,833</u>
Net book value				
At 31 August 2022	<u>-</u>	<u>2,396</u>	<u>-</u>	<u>2,396</u>
At 31 August 2021	<u>945</u>	<u>1,819</u>	<u>-</u>	<u>2,764</u>

11. Debtors

	2022 £	2021 £
Trade debtors	32,729	6,129
Prepayments	2,317	1,721
Accrued income	67,984	31,662
Other debtors	<u>1,186</u>	<u>3,414</u>
	<u>104,216</u>	<u>42,926</u>

12. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	10,881	10,807
Accruals	12,597	18,757
Deferred income	14,400	18,250
Other creditors	<u>8,114</u>	<u>10,443</u>
	<u>45,992</u>	<u>58,257</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

13. Deferred income

	2022 £	2021 £
At 1 September 2021	18,250	-
Deferred during the year	14,400	18,250
Released during the year	(18,250)	-
At 31 August 2022	14,400	18,250

Deferred income consists of income received in advance of the provision of service delivery.

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,396	2,396
Net current assets	29,384	209,603	238,987
Net assets at 31 August 2022	29,384	211,999	241,383

Prior period comparative:			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,764	2,764
Net current assets	53,826	89,480	143,306
Net assets at 31 August 2021	53,826	92,244	146,070

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

15. Movements in funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds					
All Move	-	15,490	(15,673)	183	-
Bear in Mind	-	4,000	(4,000)	-	-
Bright Sparks	10,000	13,000	(13,005)	-	9,995
Children in Need	4,633	31,710	(31,141)	-	5,202
Hitz	-	12,500	(12,500)	-	-
Project Rugby	-	57,720	(57,204)	-	516
Rise	26,092	-	(25,658)	-	434
Southmead Hub	12,441	44,005	(43,869)	-	12,577
Wheelchair Rugby	660	-	-	-	660
Total restricted funds	53,826	178,425	(203,050)	183	29,384
Unrestricted funds					
General funds	92,244	420,278	(300,340)	(183)	211,999
Total unrestricted funds	92,244	420,278	(300,340)	(183)	211,999
Total funds	146,070	598,703	(503,390)	-	241,383

Purposes of restricted funds:

All Move

The All Move project is a physical activity challenge for people with a learning disability/autism aged 11-16 in up to 10 schools in the region of Bristol Bears Community Foundation. The grant covers the operating and administrative costs of staff delivering and facilitating the project and includes:

- Enhanced existing provision with additional opportunities;
- Out of curriculum delivery opportunities;
- Flagship events at local, community and regional settings; and
- SEND workforce development.

Bear in Mind

Bear in Mind is a health and wellbeing programme aimed at equipping girls in secondary education with the tools to build self-confidence and to cope with the wider issues faced by young women across modern society today. The programme encourages girls to not only maintain an interest in sport and physical activity, but also investigate topics such as stress, resilience, self-care, body image, the impact of social media and positive relationships. Navigating through adolescence towards adulthood can be an arduous pathway, the Bear in Mind programme endeavours to help this process by helping the girls to focus on themselves and what is important, by adopting a growth mindset, by daring to be themselves and surrounding themselves with people who value them as they are.

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Bright Sparks

Remote volunteering opportunities for employees of Hargreaves Lansdown. Volunteers engaged in regular live and shared pre-recorded content around issue based topics relevant to the learners including; coping with stress, adversity, and goal setting.

Rob Olorenshaw kindly donated the cost of supporting one 'Bright Spark' throughout the duration of the programme. In addition, Rob regularly donated his time to work with and mentor one young man on the programme at a partner school.

Children in Need (formerly Wheelchair Sport)

This project will provide wheelchair sport and inclusive physical activity sessions to disabled young people.

The grant will be used to make the following differences for children and young people:

- More fun;
- Increased belonging to the team; and
- Greater sense of pride in my achievements.

Hitz

Funding from Molson Group was specifically used to support the employability outcomes of the Bristol Bears HITZ programme. HITZ learners engaged in a number of planned activities at Molson and their partner sites across the academic year. Engagement sessions included tours of sites, work placements, job application and interview techniques.

Project Rugby

Project Rugby is designed to increase participation in the game by people from traditionally underrepresented groups:

- Black, Asian and Minority Ethnic People;
- People from Lower Socio-Economic background; and
- Disabled people.

The programme engages participants (aged 14+ and 16+ for disabled people). Local delivery plans will be developed in partnership with the RFU, providing accessible opportunities for people to participate in the game and to support and transition players into longer term participation.

Rise

Funding must support the delivery of targeted Bristol Bears Community Foundation programmes that are enhanced further through the offer of complimentary tickets to Bristol Bears matchdays for community participants. The Club and Foundation will work together to provide access to up to 3,000 complimentary tickets each year for the most disadvantaged people in our community (lowest 30% IMD). Bristol Bears & Bristol Bears Community Foundation will provide a range of matchday activations for community participants that will promote the Club and Ashton Gate Stadium. This will include player and staff engagement where possible.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Wheelchair Rugby

To support the return to action and ongoing sustainable development of the weekly adults wheelchair rugby provision.

Prior year comparative:

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds	At 31 August 2021 £
Restricted funds					
Bright Sparks	-	13,014	(3,014)	-	10,000
Children in Need	16,807	-	(12,174)	-	4,633
Golden Memories	-	10,000	(10,000)	-	-
Hitz	-	10,000	(10,000)	-	-
Project Rugby	-	34,636	(34,636)	-	-
Rise	12,521	25,000	(11,429)	-	26,092
Southmead Hub	-	23,709	(11,268)	-	12,441
Spectrum Sport	-	1,000	(1,000)	-	-
Wheelchair Rugby	-	1,275	(615)	-	660
Total restricted funds	29,328	118,634	(94,136)	-	53,826
Unrestricted funds					
General funds	107,804	286,259	(301,819)	-	92,244
Total unrestricted funds	107,804	286,259	(301,819)	-	92,244
Total funds	137,132	404,893	(395,955)	-	146,070

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2022

16. Operating lease commitments

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

	2022 £	2021 £
Amount falling due:		
Within 1 year	3,917	3,917
Within 1 - 5 years	<u>979</u>	<u>4,896</u>
	<u>4,896</u>	<u>8,813</u>

17. Related party transactions

During the year Mike Lea, trustee, was also a trustee of Bristol City Robins Foundation. In the year BBCF spent £400 (2021: £nil) with Bristol City Robins Foundation, relating to programme delivery. Mike Lea is also a trustee of the Bristol Cathedral Choir School, in the year BBCF received £12,845 (2021: £nil) from Bristol Cathedral Choir School for PE programme delivery. Mike Lea is also a trustee of Cathedral Schools Trust, of which Trinity Academy is a part. During the year BBCF received £41,105 (2021: £26,774) from Trinity Academy for PE programme delivery.

Vicki Long was appointed CFO of Ashton Gate Ltd in August 2022. During the year BBCF paid £14,786 for rent, IT and facility hire, and £19,282 for other services to Ashton Gate Ltd. BBCF have also received £247 in the year from Ashton Gate Ltd for vehicle hire and as donations. There has been no significant change in the nature or size of these transactions since Vicki's appointment and transactions took place on an arm's length basis.

Accounts

Company no. 07273748
Charity no. 1137395

Bristol Rugby Community Foundation
Report and Audited Financial Statements
31 August 2021

Bristol Rugby Community Foundation

Reference and administrative details

For the year ended 31 August 2021

Company number	07273748	
Charity number	1137395	
Registered office and operational address	South Stand, Ashton Gate Stadium Ashton Gate Bristol BS3 2EJ	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Kevin Jones Michael Lea Victoria Long Charles Russell-Smith Nominated trustee of corporate director Bristol Rugby Club Limited: Mark Tainton	
Senior management team	Craig Capel	
Bankers	Lloyds Bank plc 284 Wells Road Knowle Bristol BS4 2PY	Santander Corporate Banking Bridle Road Bootle Merseyside L30 4GB
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

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

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

Structure, governance and management

Bristol Rugby Community Foundation is a company limited by guarantee, incorporated on June 4, 2010 and is a registered charity (no. 1137395). The company was established under a Memorandum of Association and is governed under its Articles of Association. The rebrand of the professional sports club Bristol Bears in 2018 also applied to Bristol Rugby Community Foundation as the club's official charity. A 'working' name of Bristol Bears Community Foundation was registered with and recognised by the Charity Commission in 2018. The association with the professional sports club continues to enhance the connection of both parties within the community we serve. The rest of the report will make reference to Bristol Bears Community Foundation (BBCF).

Appointment of trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

Bristol Bears Community Foundation recruits trustees as and when required to do so by charitable law, best practice guidance, or as and when a clear need has been identified. Potential trustees are identified and interviewed by trustees and / or other selected persons in order to assess suitability to assist in the effective management and guidance of the charity. On appointment, trustees complete a register of interests and undertake an induction programme that includes the familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The trustee board comprises five trustees; four independent trustees and one trustee who represents Bristol Bears. The trustees meet on a quarterly basis and a Community Development Manager is appointed by the trustees to manage the day to day operations of the charity. The Community Development Manager also attends trustee meetings.

Bristol Bears Community Foundation employed 12 staff; 10 full time, 2 part time. 5 programme Managers are responsible for the delivery and development of specific programmes, supported by the Community Development Manager, Craig Capel.

In light of the ongoing financial implications as a result of the Covid-19 pandemic, the Community Development Manager with support from the trustees began a process of redundancy consultation with those "at risk" at the beginning of July 2020. Regrettably, the Foundation made two redundancies as of the 31st August 2020 with one notice period continuing for a short time into the new financial year commencing September 2020.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

Risk management

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Covid-19 pandemic continued to pose a significant risk to the Foundation in terms of organisational outcomes and financial stability. To manage the risk appropriately the finance committee continued to be on hand and support where necessary and will continue to do so as the risk of Covid-19 to the Foundation dissipates. The senior leadership team have also increased the frequency of meetings. The financial impact has been mitigated by using Government schemes including the Coronavirus Job Retention Scheme to furlough staff whilst some activity was suspended. The Foundation will continue to use relevant schemes where appropriate to safeguard the future of the charity.

Objectives and activities

The exclusively charitable objects for which the charity is established are:

- To advance, and assist in the advancement of education;
- To promote community participation in healthy recreation and physical activity;
- To promote, and assist in the advancement of amateur sport;
- To provide and assist in providing facilities for sport, recreation, physical activity and other leisure time activity of such persons who have the need for such activities by reason of youth, age, ill-health, disability, financial hardship or another disadvantage; and
- To promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

To achieve the objectives the charity structures its service delivery around four main programme pillars:

- Participation;
- Health & Wellbeing;
- Disability & Inclusion; and
- Education & Employability.

Policies adopted to further the charity's objectives

Bristol Bears Community Foundation exists to improve the life of people in the South West of England through the use of sport and physical activity.

The trustees are mindful of the Charity Commission's guidance on public benefit and have developed high-quality sporting and healthy recreation activities that benefit the community, especially those who are designated as 'disadvantaged', by equipping those people with the skills and qualities to improve their lives.

These activities are available to all people in the South West of England and surrounding areas.

Fundraising practices

Bristol Bears Community Foundation is not a member of the fundraising regulator due to the limited amount of fundraising it engages in. To date, the Foundation has not received any complaints with regards to fundraising activities and are mindful not to undertake fundraising activities that intrude on privacy, are unreasonably persistent, or put any person, especially vulnerable people, under undue pressure to donate. Bristol Bears Community Foundation does not employ or engage with any external fundraising agencies and does not undertake any street-fundraising or telephone cold-calling. All online fundraising was managed through Virgin Money Giving and more recently JustGiving since the closure of Virgin Money Giving.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

Achievements and performance

The Covid-19 pandemic continued to present significant challenges for Bristol Bears Community Foundation during the year. The challenges were met, however, with the same dynamism demonstrated by Bristol Bears Community Foundation colleagues during the emergence of Covid-19 and subsequent national restrictions, to adapt our programmes and services to ensure continuity of provision and fulfil our commitment to the most disadvantaged individuals and families across our community. This was particularly true of events in early January when a third national lockdown was again imposed and we reverted to a full programme, where possible, of virtual and alternative community engagement.

#Bears@Home online videos that were initially produced as Bristol Bears Community Foundation's first response to lockdown in March 2020 continue to be a popular engagement choice of community partners, SEND users and their families. The level of engagement has been extraordinary resulting in excess of 100,000 YouTube views of more than 105 videos across local and national partners. As well as sharing pre-recorded videos, Foundation colleagues have become increasingly comfortable in delivering live online sessions to a broad audience now branded as #BearsOnline. Our online content continues to be a profoundly effective way of delivering high quality and impactful community provision as anxieties still exist for some of our most vulnerable users.

With no opportunity for older people to physically attend our regular Golden Memories sessions there was a clear need to provide a creative alternative instead. Community staff continued to develop #GoldenMemories physical activity and reminiscence resources that were subsequently delivered to existing participants as well as new members identified by local partners, including Age UK, as part of a virtual hub.

Both of the Foundation's established education programmes, HITZ and Bright Sparks, needed to find a lockdown solution back in March 2020 to engage with and support participants recognised as some of the most vulnerable young people in our region. September 2020 largely saw the return of more traditional face to face delivery at partner school sites as well as HITZ being delivered back out of Lockleaze Sports Centre. As already mentioned, another lockdown was enforced in January which saw an almost seamless transition to online delivery for both programmes as systems, processes and access to devices for young people was already in place.

Working proactively with colleagues from education provider SCL, all students were able to continue a level of virtual engagement that resulted in positive outcomes for all with reference to qualifications but also contributing to positive mental health through well planned and meaningful enrichment activities and, not least, going some way in preventing crime and anti-social behaviour. The same outcomes can be attributed to young people who would ordinarily engage in weekly mentoring and physical activity sessions as part of the Bright Sparks programme. We again saw a high level of engagement from young people with 79% of the cohort choosing to engage in online sessions using existing technology and concepts created by Foundation staff that was brilliantly supported by the players and staff of the professional sports club Bristol Bears.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

We are hugely proud of the progress made by our HITZ learners during another interrupted academic year. The opportunity to share the successes of all learners with the Premiership Rugby Community team resulted in two young people being shortlisted and invited to attend the Premiership Rugby National HITZ Awards hosted by Harlequins RFC at the Twickenham Stoop. Bristol Bears Community Foundation learner, Dawda Darboe, proved to be a popular choice with the event's judges, scooping the HITZ Physical Activity Award. Dawda is a truly inspirational young man who has overcome much adversity to complete his HITZ qualification and develop the necessary skills and qualities to gain full-time employment as an IT apprentice for local partner Molson Group.

Following the easing of restrictions over the spring and summer period, partners and beneficiaries saw a gradual return to a full complement of Foundation activities by the end of April 2021. It was clear from partnership and delivery discussions that schools were very keen to see the welcome return of Foundation colleagues to their sites, resulting in a hugely busy period across the summer term. This academic year (2021/2022) has seen an increase in the number of partner schools requesting provision. There is little doubt that the positive response by Bristol Bears Community Foundation to the needs of children and young people during difficult times has contributed significantly to the reputation of the Foundation and Club. We are also mindful however of the increasing needs of children and young people at local partner schools as a result of the Covid-19 pandemic on their lives.

The trustees continue to consider the impact of the Covid-19 pandemic on the charity's current and future financial position with a potential reduction in income from fundraising and in long term grant funding from national partners.

The charity is taking the following steps to mitigate these threats:

- developing our existing fundraising strategy in response to Covid-19;
- continued diversification of funding streams, including the further development of our post-16 education & employability offer; and
- growing our grassroots game offer for the rugby community in our region.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- the charity holds total funds of £146,070; and
- the charity's key funders have confirmed they will continue to support the Foundation throughout the remainder of the 2021/22 financial year. Funders include Premiership Rugby, Children in Need, Sport England, Bristol Sport Foundation, Nisbet Trust as well as ongoing "paid for provision" partnerships with over 25 schools and academies.

The trustees, therefore, consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) of the financial statements.

During the period 1 September 2020 to 31 August 2021, the charity delivered the following programmes and services:

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

Forever Sport

Against a backdrop of increasing levels of childhood obesity and physical inactivity, the Forever Sport programme is a multi-sport, in-curriculum and extra-curricular time physical activity, healthy recreation and education programme designed to help children 'fall in love with sport and enjoy being active'.

Bright Sparks

Bright Sparks is a physical activity and education programme that works with young people who are at risk from persistent non-attendance, permanent exclusion, poor behaviour and poor life choices. The programme is a 38-week placement in designated secondary schools for groups of up to 16 young people, with two-hour long weekly inputs – one hour practical and one hour classroom based. Bright Sparks clearly demonstrates to young people the benefits of positive life choices, such as reward in return for commitment, but also the consequences of poor choices, such as exclusion, anti-social behaviour and entry into the criminal justice system.

Trinity Academy

A brand new secondary school located in the north of the city, Trinity Academy enlisted the curriculum and extra-curricular support of Bristol Bears Community Foundation to deliver the PE programme of study for new year 7 & 8 students enrolled at the site. Hosted at the impressive facilities at Lockleaze Sports Centre whilst the Academy's new build is underway, BBCF provides a broad scheme of work for students in line with National Curriculum outcomes as well as the key values of the Academy.

Bear in Mind

Bear in Mind is a health and wellbeing programme aimed at equipping girls in secondary education with the tools to build self-confidence and to cope with the wider issues faced by young women across modern society today. The programme encourages girls to not only maintain an interest in sport and physical activity but to also investigate topics such as stress, resilience, self-care, body image, the impact of social media and positive relationships.

Player Development Camps

BBCF run physical activity and education camps that cater for players of all abilities by equipping them with the skills essential to perform at their best through fun, game-sensed coaching sessions. Camps are supported by senior players and staff from Bristol Bears adding more value to the experience of young people.

Spectrum Sports

Spectrum Sports is a tailored programme of PE & Sport delivery, resourcing and staff development specifically for the Special Educational Needs and Disability (SEND) sector. Designed and created by qualified SEND education teachers and experienced inclusion coaches, Spectrum Sports provides meaningful access to curriculum, participation, and competition in a broad and balanced range of PE & Sport contexts. All Spectrum Sports delivery and support is derived from and grounded in our SEND PE & Sport Overview, providing a full breakdown of our purpose, approach and the content available, enhanced on a day-to-day basis by full and robust "sport specific" Resource Packs - catering for all ages (0-25) and all abilities.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

Project Rugby

Project Rugby is a grassroots project designed to increase participation in under-represented communities. Project Rugby specifically engages with diverse ethnic communities people, from low socio-economic backgrounds, and disabled participants. The project aims to provide accessible opportunities to play rugby, and transition new players and volunteers into local grassroots rugby clubs.

#Golden Memories

#GoldenMemories is an offer of formal and informal targeted activities in a wide range of community, retirement and care settings for participants aged 50+. Whilst specifically designed to support individuals living with dementia, age related disability and those affected by social isolation, #GoldenMemories is an inclusive programme that focuses on social connectivity, shared reminiscence and physical activity. Programme delivery encompasses rich and broad engagement methods, including outcome driven telephone befriending, social reminiscence groups, walking sport, age appropriate and adapted physical engagement and more recently the development of Sensory Walks and Sensory Stories. Peer support including mentoring and volunteering is a core component of our #GoldenMemories ethos.

WEX

A range of in-curriculum and extracurricular opportunities across the academic year and Premiership Rugby Season for 16 to 25 year-old young people with a range of additional needs. This includes yearlong work-based placements at Ashton Gate Stadium and with the community foundation workforce, through short term supported programmes and matchday volunteering opportunities.

HITZ

HITZ uses rugby's core values of teamwork, respect, enjoyment and discipline to get young people not in education, employment or training (NEET) back into education, training, apprenticeships and/or employment. The Community Foundation's 13-week programme is based at Lockleaze Sports Centre offering a relaxed environment targeted at 16-24-year-olds to improve their functional maths and English, develop valuable life skills and gain important qualifications alongside experience from work placements and employer-led sessions. The programme also offers essential enrichment and sporting activities which supports the development of the whole individual through not only improving their mental but physical wellbeing as well. Participants from the HITZ programme regularly report an increase in resilience, self-confidence and aspiration as a result of their involvement, and over 70% go on to achieve a positive progression into further education, training or employment.

Tackling Health

Delivered nationally by Premiership Rugby clubs' community departments and foundations, the Tackling Health programme is an interactive project for children aged seven to eight which takes a holistic approach to teach children about their own health, wellbeing and about leading a healthy lifestyle with a rugby focus.

RISE

RISE aims to support the development of children & young people's mental health & wellbeing through the use of both physical activity and classroom sessions that explore a range of themes and issues.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

At its core, the programme nurtures improvements in the following personal qualities:

- Resilience;
- Independence;
- Self-esteem; and
- Empowerment.

Wheelchair Rugby

Bristol's first adult wheelchair rugby club was launched in 2018 with the introduction of the 'Bristol Bears'. Wheelchair Rugby (adults) offers weekly sessions welcoming anyone who would like to experience the sport - either as an absolute beginner or a seasoned athlete. Sessions provide meaningful pathways into social sport with embedded competitive opportunities, through a fully inclusive club environment.

Wheelchair Sport

Inclusive Community Sport at Bristol Bears Community Foundation offers both defined adults pathways to participation and competition in Wheelchair Rugby; and accessible weekly sessions for youth participants aged 0-18 years to engage in a range of meaningful Inclusive Sport and Physical Activity.

The Foundation's Inclusive Sport and Physical Activity Provision (encompassing our youth Wheelchair Sport programme) runs weekly face-to-face sessions, weekly online activity sessions when we cannot meet in person; as well as holiday club engagement and schools outreach across Bristol, South Gloucestershire and North Somerset.

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Plans for future periods

In response to the Covid-19 pandemic, the Foundation will continue to focus on maintaining current services and programmes and adapting them so they are still relevant and accessible. Part of this will be based on ensuring that the workforce is fit for purpose and the structure and function is efficient. In addition, the Foundation will continue to develop health and wellbeing activities for children and young people. Mental health and wellbeing programmes delivered in both primary and secondary school settings have demonstrated consistently positive outcomes across both face to face and remote sessions. We are already seeing and feeling the impact of the pandemic, not least on the most disadvantaged children and young people in our communities. There is little doubt that our existing and developing programmes will go some way in helping children and young people "recover" from the consequences of lockdown restrictions. An initial surge in requests for support last year from new primary school partners has been mirrored this year amongst local secondary schools and academies. The collection of both qualitative and quantitative data will continue to inform the evaluation of the outcomes and be used to support grant discussions with potential funders as well as with schools directly.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

Sustainability is a key focus for the Foundation with a continued tactic of working in identifying and working with prospective trusts and foundations in order to seek multi-year funding for local programmes in particular. Relationships with a number of new and existing local corporate partners around the employability development of young people continue to develop as part of our broader aspirations to link our programmes with positive destinations; further training, education and employment.

Finally, a developing strategy around increasing the volume of traditionally rugby based community activities beyond our current provision of Camps and Super Sunday will see an increase in unrestricted income that will be used to support underfunded, developing programmes and contribute to the overall reserves of the charity.

Financial review

The results for the year ended 31 August 2021 show a net income of £8,938 (2020: £17,989). Total incoming resources were £404,893 (2020: £488,276) and resources expended were £395,955 (2020: £470,287).

The charity has seen a decrease in restricted income during the year ended 31 August 2021 to £118,634. This compares to £144,035 in 2020 and is influenced by the inability to deliver restricted fund programmes during lockdown restrictions.

Funding from trusts and foundations remain an important source of funding for the charity with £37,275 of income coming from trusts including grants from The Medlock Charitable Trust, Nisbet Trust and CiaO Foundation. Our strategy will be to continue to work on identifying prospective trusts and foundations and seeking multi-year funding as Covid-19 allows.

Revenue from general donations totalling £30,818 was down from the previous year (2020: £48,175) reflecting a decrease in corporate and individual donations often linked with matchday activities that were suspended. This will be an area that the charity will seek to build going forwards through a more sophisticated approach to donor management and communications.

'Audit and accountancy fees' fell marginally from the previous year, £13,238 when compared to £14,892 in 2020.

Reserves

It is the policy of Bristol Bears Community Foundation to retain reserves to the level required to provide sufficient funds to cover wages and administration costs for a period of at least six months.

Total unrestricted reserves held by the charity at 31st August 2021 were £92,244 (2020: £107,804) which falls short of the charity's target level of reserves. The trustees are monitoring this and plan to increase reserves as the charity emerges from pandemic restrictions and embarks on a new strategy for growth and sustainability.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2021

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company in 2017 and have expressed their willingness to continue in that capacity.

Approved by the trustees on 1 April 2022 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Independent auditors' report

To the members of

Bristol Rugby Community Foundation

Opinion

We have audited the financial statements of Bristol Rugby Community Foundation (the 'charity') for the year ended 31 August 2021 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

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

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

Responsibilities of the trustees

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

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

Independent auditors' report

To the members of

Bristol Rugby Community Foundation

Our responsibilities for the audit of the financial statements

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

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

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

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

Independent auditors' report

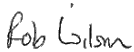
To the members of

Bristol Rugby Community Foundation

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

Use of our report

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



Date: 4 April 2022

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Rugby Community Foundation

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

For the year ended 31 August 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	13,014	37,796	50,810	120,660
Charitable activities	4	105,620	241,781	347,401	356,360
Other trading activities		-	6,596	6,596	10,844
Investment income		-	86	86	412
Total income		<u>118,634</u>	<u>286,259</u>	<u>404,893</u>	<u>488,276</u>
Expenditure on:					
Raising funds		-	1,986	1,986	1,295
Charitable activities		<u>94,136</u>	<u>299,833</u>	<u>393,969</u>	<u>468,992</u>
Total expenditure	5	<u>94,136</u>	<u>301,819</u>	<u>395,955</u>	<u>470,287</u>
Net income / (expenditure)		24,498	(15,560)	8,938	17,989
Transfers between funds		-	-	-	-
Net movement in funds	6	24,498	(15,560)	8,938	17,989
Reconciliation of funds:					
Total funds brought forward		<u>29,328</u>	<u>107,804</u>	<u>137,132</u>	<u>119,143</u>
Total funds carried forward		<u><u>53,826</u></u>	<u><u>92,244</u></u>	<u><u>146,070</u></u>	<u><u>137,132</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

Bristol Rugby Community Foundation

Balance sheet

As at 31 August 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	9		2,764	9,079
Current assets				
Debtors	10	42,926		39,112
Cash at bank and in hand		158,637		114,871
		201,563		153,983
Liabilities				
Creditors: amounts falling due within 1 year	11	(58,257)		(25,930)
Net current assets			143,306	128,053
Net assets	12		146,070	137,132
Funds	13			
Restricted funds			53,826	29,328
Unrestricted funds:				
General funds			92,244	107,804
Total charity funds			146,070	137,132

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 1 April 2022 and signed on their behalf by

Charles Russell-Smith

Charles Russell-Smith - Chair

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. In reaching this conclusion the trustees have considered the impact of the ongoing Covid-19 pandemic. Given the level of unrestricted reserves and cash held at the balance sheet date, there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of coaching or training activities is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time:

	2021	2020
Raising funds	0.6%	0.3%
Charitable activities	99.4%	99.7%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Sports equipment	25% straight line
Computer equipment	25% straight line
Furniture and fittings	25% straight line

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (i).

2. Statement of financial activities: prior year comparative

	Restricted	Unrestricted	2020 Total
	£	£	£
Income from:			
Donations	-	120,660	120,660
Charitable activities	144,035	212,325	356,360
Other trading activities	-	10,844	10,844
Investment income	-	412	412
Total income	144,035	344,241	488,276
Expenditure on:			
Raising funds	-	1,295	1,295
Charitable activities	143,602	325,390	468,992
Total expenditure	143,602	326,685	470,287
Net income and net movement in funds	433	17,556	17,989

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
General donations and gift aid	13,014	17,804	30,818	48,175
Coronavirus Job Retention Scheme grant	-	19,992	19,992	72,485
	<u>13,014</u>	<u>37,796</u>	<u>50,810</u>	<u>120,660</u>

All income from donations was unrestricted in the prior period.

Government grants

The charitable company received government support under the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 August 2021 was £19,992 (2020: £72,485). There are no unfulfilled conditions or contingencies attaching to this grant.

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Bear in Mind	-	5,100	5,100
Bright Sparks	10,000	40,535	50,535
Digital Transformation Project	-	7,000	7,000
Golden Memories	10,000	875	10,875
Hitz	-	21,086	21,086
Project Rugby	34,636	-	34,636
Rise	25,000	1,900	26,900
Rugby Camps	-	49,806	49,806
Southmead Hub	23,709	-	23,709
Spectrum	1,000	62,975	63,975
Tackling Health	-	18,525	18,525
Trinity Academy	-	26,774	26,774
Wheelchair Rugby	1,275	2,005	3,280
Other activities	-	5,200	5,200
Total charitable activities	<u>105,620</u>	<u>241,781</u>	<u>347,401</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

4. Income from charitable activities (continued) - prior period comparative

	Restricted	Unrestricted	2020 Total
	£	£	£
Bright Sparks	-	41,000	41,000
Forever Sport	-	20,200	20,200
Golden Memories	-	7,337	7,337
Hitz	-	23,207	23,207
NCS	-	4,825	4,825
Premiership Rugby Champions	-	4,000	4,000
Project Rugby	87,325	-	87,325
Rise	25,000	-	25,000
Rugby Camps	-	16,887	16,887
Spectrum	-	50,770	50,770
Super Sunday	-	8,165	8,165
Tackling Health	-	8,272	8,272
Trinity Academy	-	11,098	11,098
WEX	-	4,562	4,562
Wheelchair Rugby	-	6,544	6,544
Wheelchair Sport	31,710	-	31,710
Other activities	-	5,458	5,458
Total charitable activities	144,035	212,325	356,360

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 7)	1,514	252,853	39,432	293,799
Direct project costs	-	27,263	-	27,263
Coaching costs	-	16,409	-	16,409
Kit and equipment	-	14,271	-	14,271
Van hire	-	4,436	-	4,436
Insurance	-	-	2,305	2,305
Rent	-	-	3,317	3,317
Premises expenses	-	-	1,187	1,187
Travel and subsistence	-	-	520	520
Office costs	-	-	11,374	11,374
Bank charges	-	-	347	347
Audit and accountancy fees	-	-	13,238	13,238
Depreciation	-	-	7,489	7,489
Sub-total	1,514	315,232	79,209	395,955
Allocation of support and governance costs	472	78,737	(79,209)	-
Total expenditure	1,986	393,969	-	395,955

Governance costs during the year were £5,502.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

5. Total expenditure (continued)

Prior year comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 7)	1,048	324,521	38,592	364,161
Direct project costs	-	36,502	-	36,502
Coaching costs	-	10,777	-	10,777
Kit and equipment	-	13,448	-	13,448
Van hire	-	7,420	-	7,420
Insurance	-	-	1,310	1,310
Rent	-	-	2,546	2,546
Premises expenses	-	-	860	860
Travel and subsistence	-	-	466	466
Office costs	-	-	8,015	8,015
Bank charges	-	-	438	438
Audit and accountancy fees	-	-	14,892	14,892
Depreciation	-	-	9,452	9,452
Sub-total	1,048	392,668	76,571	470,287
Allocation of support and governance costs	247	76,324	(76,571)	-
Total expenditure	1,295	468,992	-	470,287

Governance costs during the year were £5,169.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

6. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	7,489	9,452
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Trustees' indemnity insurance	1,122	969
Auditors' remuneration:		
▪ Statutory audit (including VAT)	4,380	4,200
▪ Payroll (including VAT)	815	1,206
	<u>815</u>	<u>1,206</u>

7. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	268,775	332,711
Social security costs	16,143	19,600
Pension costs	8,881	11,850
	<u>293,799</u>	<u>364,161</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and senior management team. The total employee benefits (salary and pension costs) of the key management personnel were £41,990 (2020: £44,736).

In the prior year the total redundancy and termination payments made were £1,288.

	2021 No.	2020 No.
Average head count	<u>12</u>	<u>17</u>

8. Taxation

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

9. Tangible fixed assets

	Sports equipment £	Computer equipment £	Furniture and fittings £	Total £
Cost				
At 1 September 2020	27,639	10,789	5,118	43,546
Additions in year	-	1,174	-	1,174
At 31 August 2021	<u>27,639</u>	<u>11,963</u>	<u>5,118</u>	<u>44,720</u>
Depreciation				
At 1 September 2020	20,810	8,585	5,072	34,467
Charge for the year	5,884	1,559	46	7,489
At 31 August 2021	<u>26,694</u>	<u>10,144</u>	<u>5,118</u>	<u>41,956</u>
Net book value				
At 31 August 2021	<u>945</u>	<u>1,819</u>	<u>-</u>	<u>2,764</u>
At 31 August 2020	<u>6,829</u>	<u>2,204</u>	<u>46</u>	<u>9,079</u>

10. Debtors

	2021 £	2020 £
Trade debtors	6,129	3,114
Prepayments	1,721	165
Accrued income	31,662	30,439
Other debtors	<u>3,414</u>	<u>5,394</u>
	<u>42,926</u>	<u>39,112</u>

11. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	10,807	12,791
Accruals	18,757	4,392
Deferred income	18,250	-
Other creditors	<u>10,443</u>	<u>8,747</u>
	<u>58,257</u>	<u>25,930</u>

Deferred income consists of income received in advance of the provision of service delivery.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,764	2,764
Net current assets	<u>53,826</u>	<u>89,480</u>	<u>143,306</u>
Net assets at 31 August 2021	<u>53,826</u>	<u>92,244</u>	<u>146,070</u>

Prior period comparative:

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	9,079	9,079
Net current assets	<u>29,328</u>	<u>98,725</u>	<u>128,053</u>
Net assets at 31 August 2020	<u>29,328</u>	<u>107,804</u>	<u>137,132</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

13. Movements in funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
Restricted funds					
Bright Sparks	-	13,014	(3,014)	-	10,000
Golden Memories	-	10,000	(10,000)	-	-
Hitz	-	10,000	(10,000)	-	-
Project Rugby	-	34,636	(34,636)	-	-
Rise	12,521	25,000	(11,429)	-	26,092
Southmead Hub	-	23,709	(11,268)	-	12,441
Spectrum Sport	-	1,000	(1,000)	-	-
Wheelchair Rugby	-	1,275	(615)	-	660
Wheelchair Sport	16,807	-	(12,174)	-	4,633
Total restricted funds	29,328	118,634	(94,136)	-	53,826
Unrestricted funds					
General funds	107,804	286,259	(301,819)	-	92,244
Total unrestricted funds	107,804	286,259	(301,819)	-	92,244
Total funds	137,132	404,893	(395,955)	-	146,070

Purposes of restricted funds:

Bright Sparks

Remote volunteering opportunities for employees of Hargreaves Lansdown. Volunteers engaged in regular live and shared pre-recorded content around issue based topics relevant to the learners including; coping with stress, adversity, and goal setting.

Rob Olorenshaw kindly donated the cost of supporting one 'Bright Spark' throughout the duration of the programme. In addition, Rob regularly donated his time to work with and mentor one young man on the programme at a partner school.

Golden Memories

To fund non digital sensory engagement resources for people with physical disabilities, mental health challenges and dementia who usually engage with organised physical activities and their carers.

Hitz

Funding from Molson Group was specifically used to support the employability outcomes of the Bristol Bears HITZ programme. HITZ learners engaged in a number of planned activities at Molson and their partner sites across the academic year. Engagement sessions included tours of sites, work placements, job application and interview techniques.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

13. Movements in funds (continued)

Purposes of restricted funds (continued)

Project Rugby

Project Rugby is designed to increase participation in the game by people from traditionally underrepresented groups:

- Black, Asian and Minority Ethnic People;
- People from Lower Socio-Economic background; and
- Disabled people.

The programme engages participants (aged 14+ and 16+ for disabled people). Local delivery plans will be developed in partnership with the RFU, providing accessible opportunities for people to participate in the game and to support and transition players into longer term participation.

Rise

Funding must support the delivery of targeted Bristol Bears Community Foundation programmes that are enhanced further through the offer of complimentary tickets to Bristol Bears matchdays for community participants. The Club and Foundation will work together to provide access to up to 3,000 complimentary tickets each year for the most disadvantaged people in our community (lowest 30% IMD). Bristol Bears & Bristol Bears Community Foundation will provide a range of matchday activations for community participants that will promote the Club and Ashton Gate Stadium. This will include player and staff engagement where possible.

Southmead Hub

The Southmead Intergenerational HUB looks to better connect older people, younger people and families in these disadvantaged groups through the provision of inclusive physical activity sessions. These sessions aim to improve the physical and mental health of the Southmead community, firstly through increased physical activity, but also through improved intergenerational and community cohesion.

Spectrum Sport

To support the implementation of COVID-safe SEND schools festivals and alternative events including online provision, both live and pre-recorded.

Wheelchair Rugby

To support the return to action and ongoing sustainable development of the weekly adults wheelchair rugby provision.

Wheelchair Sport

This project will provide wheelchair sport and inclusive physical activity sessions to disabled young people.

The grant will be used to make the following differences for children and young people:

- More fun;
- Increased belonging to the team; and
- Greater sense of pride in my achievements.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2021

13. Movements in funds (continued)

Prior year comparative:

	At 1 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
Restricted funds					
Inclusion Southmead	5,000	-	(5,000)	-	-
Project Rugby	9,768	87,325	(97,093)	-	-
Rise	-	25,000	(12,479)	-	12,521
Walking Sport	643	-	(643)	-	-
Wheelchair Sport	13,484	31,710	(28,387)	-	16,807
Total restricted funds	28,895	144,035	(143,602)	-	29,328
Unrestricted funds					
General funds	90,248	344,241	(326,685)	-	107,804
Total unrestricted funds	90,248	344,241	(326,685)	-	107,804
Total funds	119,143	488,276	(470,287)	-	137,132

14. Related party transactions

Mike Lea, trustee, is also a trustee of Bristol City Robins Foundation. In the prior year BBCF spent £3,400 with Bristol City Robins Foundation, relating to programme delivery. Mike Lea is also a trustee of the Cathedral Schools Trust, of which Trinity Academy is a part. BBCF received £26,774 (2020: £11,098) from Trinity Academy during the financial year for PE programme delivery.

Mike Lea was also a senior partner at PKF Francis Clark until 30 November 2020. In the prior period, BBCF paid PKF Francis Clark £1,800 for accountancy services.

Accounts

Company no. 07273748
Charity no. 1137395

Bristol Rugby Community Foundation
Report and Audited Financial Statements
31 August 2020

Bristol Rugby Community Foundation

Reference and administrative details

For the year ended 31 August 2020

Company number	07273748	
Charity number	1137395	
Registered office and operational address	South Stand, Ashton Gate Stadium Ashton Gate Bristol BS3 2EJ	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Kevin Jones Michael Lea Victoria Long Charles Russell-Smith Nominated trustee of corporate director Bristol Rugby Club Limited: Mark Tainton	
Senior management team	Craig Capel	
Bankers	Lloyds Bank plc 284 Wells Road Knowle Bristol BS4 2PY	Santander Corporate Banking Bridle Road Bootle Merseyside L30 4GB
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

The trustees present their report and the audited financial statements for the year ended 31 August 2020.

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

Structure, governance and management

Bristol Rugby Community Foundation is a company limited by guarantee, incorporated on June 4, 2010 and is a registered charity (no. 1137395). The company was established under a Memorandum of Association and is governed under its Articles of Association. The rebrand of the professional sports club Bristol Bears in 2018 also applied to Bristol Rugby Community Foundation as the club's official charity. A 'working' name of Bristol Bears Community Foundation was registered with and recognised by the Charity Commission in 2018. The association with the professional sports club continues to enhance the connection of both parties within the community we serve. The rest of the report will make reference to Bristol Bears Community Foundation (BBCF).

Appointment of trustees

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

Bristol Bears Community Foundation recruits trustees as and when required to do so by charitable law, best practice guidance, or as and when a clear need has been identified. Potential trustees are identified and interviewed by trustees and / or other selected persons in order to assess suitability to assist in the effective management and guidance of the charity. On appointment, trustees complete a register of interests and undertake an induction programme that includes the familiarisation with the purpose and operation of the charity, its strategies and objectives.

Organisation

The trustee board comprises of five trustees; four independent trustees and one trustee who represents Bristol Bears. The trustees meet on a quarterly basis and a Community Development Manager is appointed by the trustees to manage the day to day operations of the charity. The Community Development Manager also attends trustee meetings.

Bristol Bears Community Foundation employs 17 staff; 12 full time, 5 part-time. 5 programme Managers are responsible for the delivery and development of specific programmes, supported by the Community Development Manager, Craig Capel.

In light of the ongoing financial implications as a result of the COVID-19 pandemic, the Community Development Manager with support from the trustees began a process of redundancy consultation with those "at-risk" at the beginning of July. Regrettably, the Foundation made two redundancies as of 31 August 2020 with one notice period continuing for a short time into the new financial year.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The COVID-19 pandemic poses a significant risk to the Foundation in terms of organisational outcomes and financial stability. To manage the risk appropriately the finance committee have increased the frequency of meetings and will continue to do so until the risk that COVID-19 poses has reduced. The senior leadership team have also increased the frequency of meetings. The financial impact has been mitigated by using Government schemes including the Coronavirus Job Retention Scheme to furlough staff whilst some activity was suspended. The Foundation will continue to use relevant schemes to safeguard the future of the charity.

Objectives and activities

The exclusively charitable objects for which the charity is established are:

- To advance, and assist in the advancement of education;
- To promote community participation in healthy recreation and physical activity;
- To promote, and assist in the advancement of amateur sport;
- To provide and assist in providing facilities for sport, recreation, physical activity and other leisure-time activity of such persons who require such activities by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
- To promote any other purpose currently recognised as 'charitable' and any new charitable purposes which are similar to another charitable purpose.

To achieve the objectives the charity structures its service delivery around four main programme pillars:

- Participation;
- Health & Wellbeing;
- Inclusion; and
- Education.

Policies adopted to further the charity's objectives

Bristol Bears Community Foundation exists to improve the life of people in the South West of England through the use of sport and physical activity.

The trustees are mindful of the Charity Commission's guidance on public benefit and have developed high-quality sporting and healthy recreation activities that benefit the community, especially those who are designated as 'disadvantaged', by equipping those people with the skills and qualities to improve their lives.

These activities are available to all people in the South West of England and surrounding areas.

Fundraising practices

Bristol Bears Community Foundation is not a member of the fundraising regulator due to the limited amount of fundraising it engages in. To date, the Foundation has not received any complaints with regards to fundraising activities and are mindful not to undertake fundraising activities that intrude on privacy, are unreasonably persistent, or put any person, especially vulnerable people, under undue pressure to donate. Bristol Bears Community Foundation does not employ or engage with any external fundraising agencies and does not undertake any street-fundraising or telephone cold-calling. All online fundraising is managed through Virgin Money Giving.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Achievements and performance

The COVID-19 pandemic, lockdown, subsequent restrictions, and initial closure of all programme delivery sites presented significant and unprecedented challenges for Bristol Bears Community Foundation. However, Bristol Bears Community Foundation made every effort possible, within restrictions set both locally and nationally, to adapt our programmes and services to ensure continuity of provision and fulfil our commitment to the most disadvantaged individuals and families across our community.

'Bears@Home' was announced immediately as Bristol Bears Community Foundation's first response to lockdown in March 2020 and launched the very next day. What followed was a raft of over 80 pre-recorded videos that were shared daily and directly with community partners, SEND users and their families which provided an extraordinary level of virtual engagement and routine during lockdown. Bears@Home has generated in excess of 50,000 YouTube views for users and their families to date and has demonstrated to be a profoundly effective new way of delivering high quality and impactful community provision.

With no opportunity for older people to physically attend our regular Golden Memories sessions, there was a clear need to provide a creative alternative instead. Community staff developed #GoldenMemoriesLP physical activity and reminiscence resources that were subsequently delivered to existing participants as well as new members identified by local partners, including Age UK, as part of a virtual hub.

Both of the Foundation's established education programmes, HITZ and Bright Sparks, needed to find a lockdown solution in order to engage with and support participants recognised as some of the most vulnerable young people in our region. Transitioning all HITZ delivery online created a need for additional support from Foundation colleagues in providing access to suitable devices, as well as training for young people in order to access online content. Working proactively with colleagues from education provider SCL, all students were able to continue a level of virtual engagement that resulted in positive outcomes for all with reference to qualifications but also contributing to positive mental health through well planned and meaningful enrichment activities and, not least, going some way in preventing crime and anti-social behaviour. The same outcomes can be attributed to young people who would ordinarily engage in weekly mentoring and physical activity sessions as part of the Bright Sparks programme. Teachers at partner Bright Sparks schools saw a "highly surprising level of engagement" from young people choosing to engage in online sessions using existing technology and concepts created by Foundation staff that was brilliantly supported by the players and staff of the professional sports club Bristol Bears.

As COVID-19 lockdown restrictions continued, we worked in partnership with Ashton Gate Stadium and colleagues from other professional sports foundations to provide a food delivery service for the most vulnerable families that we work with. This was supported by food redistribution charity Fareshare South West. Ashton Gate Stadium was used as a hub for the operation, where staff in capacity as volunteers delivered food parcels that were supplied every week by Fareshare and Ashton Gate Stadium. Working with other agencies, we were able to identify those engaging in existing community programmes that were most at risk, particularly families whose circumstances had changed as a result of the pandemic and were at risk of challenging times before other services and support was in place. Numerous staff volunteered to upkeep bi-weekly deliveries of food packages over a four-month period to those deemed most in need.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Following the easing of restrictions over the summer period, partners and beneficiaries saw a gradual return to a full complement of Foundation activities by September 2020. This however was short-lived due to the re-emergence of the challenges associated with the COVID-19 pandemic resulting in another lockdown at the beginning of the new year 2021. Again, the impact on the Foundation's delivery of its day to day business was felt. However, steps had already been taken during the first lockdown that allowed us quickly and efficiently to make use of new systems, processes, and technology to allow most Foundation programming to occur with little disruption to their purpose and objectives.

The biggest challenge, as was the case during the first lockdown, was the Foundation's inability to deliver rugby union programmes at the community level as a result of all community sport being suspended. The specific challenge being unable to raise any funds from such activities, and the unrestricted nature of this income in supporting the broader costs of operating. At the time of writing, the community game is about to recommence with all planned Easter holiday provision selling out with over 74% of bookings coming from 'new' customers.

The trustees have considered the impact of the COVID-19 pandemic on the charity's current and future financial position. The implications are:

- a reduction in income via fundraising; and
- a potential reduction in long term grant funding from national partners.

The charity is taking the following steps to mitigate the threats that COVID-19 poses to the organisation:

- developing our existing fundraising strategy in response to COVID-19;
- continued diversification of funding streams, including the further development of our post-16 education offer; and
- growing our grassroots game offer for the rugby community in our region when non-pandemic times allow.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- the charity holds total funds of £137,132, of which cash reserves are £114,871; and
- the charity's key funders have confirmed they will continue to support the Foundation throughout the remainder of the 2020/21 season and academic year and into 2021/22. Funders include Premiership Rugby, Children in Need, Sport England, Bristol Sport Foundation, as well as ongoing "paid for provision" partnerships with over 15 schools and academies.

The trustees, therefore, consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) of the financial statements.

During the period 1 September 2019 to 31 August 2020, the charity delivered the following programmes and services:

Forever Sport

Against the backdrop of increasing levels of childhood obesity and physical inactivity, the Forever Sport programme is a multi-sport, in-curriculum and extra-curricular time physical activity, healthy recreation and education programme designed to help children 'fall in love with sport and enjoy being active'.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Bright Sparks

Bright Sparks is a physical activity and education programme that works with young people who are at risk from persistent non-attendance, permanent exclusion, poor behaviour and poor life choices. The programme is a 38-week placement in CYPS designated secondary schools for groups of up to 16 young people, with two-hour long weekly inputs – one hour practical and one-hour classroom-based. Bright Sparks clearly demonstrates to young people the benefits of positive life choices, such as reward in return for commitment, but also the consequences of poor choices, such as exclusion, anti-social behaviour and entry into the criminal justice system.

Trinity Academy

A brand new secondary school located in the north of the city, Trinity Academy enlisted the curriculum and extra-curricular support of Bristol Bears Community Foundation to deliver the PE programme of study for new year 7 students enrolled at the site. Hosted at the impressive facilities at Lockleaze Sports Centre whilst the Academy's new build is underway, BBCF provides a broad scheme of work for students in line with National Curriculum outcomes as well as the key values of the Academy.

Bear in Mind

Bear in Mind is a health and wellbeing programme aimed at equipping girls in secondary education with the tools to build self-confidence and to cope with the wider issues faced by young women across modern society today. The programme encourages girls to not only maintain an interest in sport and physical activity but to also investigate topics such as stress, resilience, self-care, body image, the impact of social media and positive relationships.

Super Sunday Matchday Experience

The Bristol Bears Super Sunday Matchday Experience is a physical activity rugby programme that assists in the advancement of amateur sport for 7-16 year-olds. Players receive two hours of coaching at grassroots rugby clubs on the morning of a Bristol Bears fixture. The programme also provides relevant coach education input for the clubs mini/ junior workforce.

Player Development Camps

BBCF run physical activity and education camps that cater to players of all abilities by equipping them with the skills essential to perform at their best through fun, game-sensed coaching sessions. Camps are supported by senior players and staff from Bristol Bears adding more value to the experience of young people.

Spectrum Sports

Spectrum Sports is a tailored programme of PE & Sport delivery, resourcing and staff development specifically for the Special Educational Needs and Disability (SEND) sector. Designed and created by qualified SEND education teachers and experienced inclusion coaches, Spectrum Sports provides meaningful access to curriculum, participation, and competition in a broad and balanced range of PE & Sport contexts. All Spectrum Sports delivery and support is derived from and grounded in our SEND PE & Sport Overview, providing a full breakdown of our purpose, approach and the content available, enhanced on a day-to-day basis by full and robust "sport specific" Resource Packs - catering for all ages (0-25) and all abilities.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Project Rugby

Project Rugby is a grassroots project designed to increase participation in under-represented communities. Project Rugby specifically engages with diverse ethnic communities with people from low socio-economic backgrounds and disabled participants. The project aims to provide accessible opportunities to play rugby, and transition new players and volunteers into local grassroots rugby clubs.

#Golden Memories

#GoldenMemories is an offer of formal and informal targeted activities in a wide range of community, retirement and care settings for participants aged 50+. Whilst specifically designed to support individuals living with dementia, age-related disability and those affected by social isolation, #GoldenMemories is an inclusive programme that focuses on social connectivity, shared reminiscence and physical activity. Programme delivery encompasses rich and broad engagement methods, including outcome-driven telephone befriending, social reminiscence groups, walking sport, age-appropriate and adapted physical engagement and more recently the development of Sensory Walks and Sensory Stories. Peer support including mentoring and volunteering is a core component of our #GoldenMemories ethos.

WEX

A range of in-curriculum and extracurricular opportunities across the academic year and Premiership Rugby Season for 16 to 25 year-old young people with a range of additional needs. This includes year-long work-based placements at Ashton Gate Stadium and with the community foundation workforce, through short term supported programmes and matchday volunteering opportunities.

HITZ

HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, training or employment (NEET) back into education, training, apprenticeships and/or employment. The Community Foundation's 13-week programme is based at Lockleaze Sports Centre offering a relaxed environment targeted at 16-24-year-olds to improve their functional maths and English, develop valuable life skills and gain important qualifications alongside experience from work placements and employer-led sessions. The programme also offers essential enrichment and sporting activities that supports the development of the whole individual through not only improving their mental but physical wellbeing as well. Participants from the HITZ programme regularly report an increase in resilience, self-confidence and aspiration as a result of their involvement, and over 70% go on to achieve a positive progression into further education, training or employment.

Tackling Health

Delivered nationally by Premiership Rugby clubs' community departments and foundations, the Tackling Health programme is an interactive project for children aged seven to eight which takes a holistic approach to teach children about their own health, wellbeing and about leading a healthy lifestyle with a rugby focus.

National Citizen Service

NCS exists to engage, unite and empower young people, and build their confidence no matter where they're from or what their background is. From the life skills they develop to the friends they make, the programme's ambition is to give teenagers an opportunity to unleash their potential, to build their self-belief and get them prepped for life after school. The Foundation provided an Autumn programme for young people from disadvantaged wards of our region who completed a range of activities including a residential 'adventure' in North Devon.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Wheelchair Rugby

Bristol's first adult wheelchair rugby club was launched in 2018 with the introduction of the 'Bristol Bears'. Wheelchair Rugby (adults) offers weekly sessions welcoming anyone who would like to experience the sport - either as an absolute beginner or a seasoned athlete. Sessions provide meaningful pathways into social sport with embedded competitive opportunities, through a fully inclusive club environment.

Wheelchair Sport

Inclusive Community Sport at Bristol Bears Community Foundation offers both defined adults pathways to participation and competition in Wheelchair Rugby; and accessible weekly sessions for youth participants aged 0-18 years to engage in a range of meaningful Inclusive Sport and Physical Activity.

The Foundation's Inclusive Sport and Physical Activity Provision (encompassing our youth Wheelchair Sport programme) run weekly face-to-face sessions, weekly online activity sessions when we cannot meet in person; as well as holiday club engagement and schools outreach across Bristol, South Gloucestershire and North Somerset.

Plans for future periods

Due to the COVID-19 pandemic, the Foundation will focus on maintaining current services and programmes and adapting them so they are still relevant and accessible. Part of this will be based on ensuring that the workforce is fit for purpose and the structure and function is efficient. In addition, the Foundation will continue the development of health & wellbeing activities for children and young people. Mental health and wellbeing programmes delivered in both primary and secondary school settings have demonstrated consistently positive outcomes across both face to face and remote sessions. There is a broad concern about the impact of the pandemic on everyone in our community, not least the most disadvantaged children and young people. There is little doubt that our existing and developing programmes will go some way in helping children and young people "recover" from the consequences of lockdown restrictions. We have already felt a surge in requests for support from new primary school partners in particular. The collection of both qualitative and quantitative data will continue to inform the evaluation of the outcomes and used to support grant discussions with potential funders as well as schools directly.

Sustainability is a key focus for the Foundation with a strategy of working hard in identifying and working with prospective trusts and foundations in order to seek multi-year funding for local programmes in particular. Developing relationships with a number of new and existing local corporate partners around the Foundation's employability development of young people should create long term and mutually beneficial relationships for all involved.

Financial review

The results for the year ended 31 August 2020 show a net income of £17,989 (2019: net income £11,853). Total incoming resources were £488,276 (2019: £483,290) and resources expended were £470,287 (2019: £471,437).

The charity has seen a decrease in restricted income during the year ended 31 August 2020 to £144,035. This compares to £183,410 in 2019 and is influenced by the inability to deliver restricted fund programmes during lockdown restrictions.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

Funding from trusts and foundations remain an important source of funding for the charity with £56,710 of income coming from trusts including grants from The Medlock Charitable Trust and Children in Need. Our strategy will be to continue to work hard on identifying prospective trusts and foundations and seeking multi-year funding.

Revenue from general donations totalling £48,175 was up from the previous year (2019: £41,436) reflecting an increase in corporate and individual donations. This will be an area that the charity will seek to build going forwards through a more sophisticated approach to donor management and communications.

'Audit and accountancy fees' increased marginally from the previous year, £14,892 when compared to £13,113 in 2019.

Reserves

It is the policy of Bristol Bears Community Foundation to retain reserves to the level required to provide sufficient funds to cover wages and administration costs for a period of at least six months.

Total unrestricted reserves held by the charity at 31 August 2020 were £107,804 (2019: £90,248) which falls short of the charity's target level of reserves. The trustees are monitoring this and plan to increase reserves as the charity emerges from pandemic restrictions and embarks on a new strategy for growth and sustainability.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Bristol Rugby Community Foundation

Report of the trustees

For the year ended 31 August 2020

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 March 2021 and signed on their behalf by

Mike Lea

Michael Lea - Trustee

Independent auditors' report

To the members of

Bristol Rugby Community Foundation

Opinion

We have audited the financial statements of Bristol Rugby Community Foundation (the 'charity') for the year ended 31 August 2020 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

Independent auditors' report

To the members of

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

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

Responsibilities of the trustees

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

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

Independent auditors' report

To the members of

Bristol Rugby Community Foundation

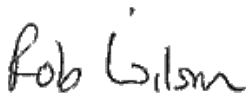
Our responsibilities for the audit of the financial statements

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

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

Use of our report

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



Date: 31 March 2021

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

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

Bristol Rugby Community Foundation

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

For the year ended 31 August 2020

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:					
Donations	3	-	120,660	120,660	41,436
Charitable activities	4	144,035	212,325	356,360	409,971
Other trading activities	5	-	10,844	10,844	31,295
Investment income		-	412	412	588
Total income		<u>144,035</u>	<u>344,241</u>	<u>488,276</u>	<u>483,290</u>
Expenditure on:					
Raising funds		-	1,295	1,295	4,946
Charitable activities		<u>143,602</u>	<u>325,390</u>	<u>468,992</u>	<u>466,491</u>
Total expenditure	6	<u>143,602</u>	<u>326,685</u>	<u>470,287</u>	<u>471,437</u>
Net income / (expenditure)		433	17,556	17,989	11,853
Transfers between funds		-	-	-	-
Net movement in funds	7	433	17,556	17,989	11,853
Reconciliation of funds:					
Total funds brought forward		<u>28,895</u>	<u>90,248</u>	<u>119,143</u>	<u>107,290</u>
Total funds carried forward		<u><u>29,328</u></u>	<u><u>107,804</u></u>	<u><u>137,132</u></u>	<u><u>119,143</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Bristol Rugby Community Foundation

Balance sheet

As at 31 August 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	10		9,079	17,412
Current assets				
Debtors	11	39,112		29,721
Cash at bank and in hand		114,871		102,001
		153,983		131,722
Liabilities				
Creditors: amounts falling due within 1 year	12	(25,930)		(29,991)
Net current assets			128,053	101,731
Net assets	13		137,132	119,143
Funds	14			
Restricted funds			29,328	28,895
Unrestricted funds:				
General funds			107,804	90,248
Total charity funds			137,132	119,143

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 March 2021 and signed on their behalf by

Mike Lea

Michael Lea - Trustee

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The ongoing Covid-19 pandemic has had a significant impact on the ability of the charity to deliver certain activities (e.g. holiday camps and work with schools). The trustees have considered the impact of Covid on the current and future financial position and are confident that activities will continue as lockdown restrictions are lifted. Further the charity has confirmed funding agreements with some of its key funders and sufficient cash reserves. The trustees therefore consider that the charity is able to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of coaching or training activities is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time:

	2020	2019
Raising funds	0.3%	1.3%
Charitable activities	99.7%	98.7%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Sports equipment	25% straight line
Computer equipment	25% straight line
Furniture and fittings	25% straight line

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (i).

2. Statement of financial activities: prior year comparative

	Restricted	Unrestricted	2019 Total
	£	£	£
Income from:			
Donations	-	41,436	41,436
Charitable activities	183,410	226,561	409,971
Other trading activities	-	31,295	31,295
Investment income	-	588	588
Total income	183,410	299,880	483,290
Expenditure on:			
Raising funds	-	4,946	4,946
Charitable activities	162,351	304,140	466,491
Total expenditure	162,351	309,086	471,437
Transfers between funds	234	(234)	-
Net movement in funds	21,293	(9,440)	11,853

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

3. Income from donations

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
General donations and gift aid	-	48,175	48,175	41,436
Coronavirus Job Retention Scheme grant	-	72,485	72,485	-
	-	120,660	120,660	41,436

All income from donations was unrestricted in the prior period.

Government grants

The charitable company received government support under the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 August 2020 was £72,485 (2019: £nil). There are no unfulfilled conditions or contingencies attaching to this grant.

4. Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £
Bright Sparks	-	41,000	41,000
Forever Sport	-	20,200	20,200
Golden Memories	-	7,337	7,337
Hitz	-	23,207	23,207
NCS	-	4,825	4,825
Premiership Rugby Champions	-	4,000	4,000
Project Rugby	87,325	-	87,325
Rise	25,000	-	25,000
Rugby Camps	-	16,887	16,887
Spectrum	-	50,770	50,770
Super Sunday	-	8,165	8,165
Tackling Health	-	8,272	8,272
Trinity Academy	-	11,098	11,098
WEX	-	4,562	4,562
Wheelchair Rugby	-	6,544	6,544
Wheelchair Sport	31,710	-	31,710
Other activities	-	5,458	5,458
Total charitable activities	144,035	212,325	356,360

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

4. Income from charitable activities (continued) - prior period comparative

	Restricted £	Unrestricted £	2019 Total £
Bright Sparks	20,000	30,688	50,688
Coaches Education	4,835	-	4,835
Disability Football	-	5,354	5,354
Forever Sport	-	24,154	24,154
Golden Memories	2,500	3,779	6,279
Hitz	-	21,143	21,143
Land Rover Cup	-	4,500	4,500
Move Like a Pro	-	7,923	7,923
Project Rugby	104,365	-	104,365
Rugby Camps	-	48,446	48,446
Spectrum	5,000	46,900	51,900
Super Sunday	-	7,440	7,440
Tackling Health	-	15,325	15,325
Walking Sport	15,000	1,185	16,185
Wheelchair Rugby	-	4,435	4,435
Wheelchair Sport	31,710	210	31,920
Other activities	-	5,079	5,079
Total charitable activities	183,410	226,561	409,971

5. Income from other trading activities

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Cycle event	-	-	-	4,203
Other activities	-	10,844	10,844	27,092
Total other trading activities	-	10,844	10,844	31,295

All income from other trading activities in the prior period was unrestricted.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 8)	1,048	324,521	38,592	364,161
Direct project costs	-	36,502	-	36,502
Coaching costs	-	10,777	-	10,777
Kit and equipment	-	13,448	-	13,448
Van hire	-	7,420	-	7,420
Insurance	-	-	1,310	1,310
Rent	-	-	2,546	2,546
Premises expenses	-	-	860	860
Travel and subsistence	-	-	466	466
Office costs	-	-	8,015	8,015
Bank charges	-	-	438	438
Audit and accountancy fees	-	-	14,892	14,892
Depreciation	-	-	9,452	9,452
Sub-total	1,048	392,668	76,571	470,287
Allocation of support and governance costs	247	76,324	(76,571)	-
Total expenditure	1,295	468,992	-	470,287

Governance costs during the year were £5,169.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

6. Total expenditure (continued)

Prior year comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Staff costs (note 8)	3,890	284,853	33,416	322,159
Direct project costs	-	52,792	-	52,792
Coaching costs	-	27,149	-	27,149
Kit and equipment	-	16,081	-	16,081
Van hire	-	7,797	-	7,797
Monitoring and evaluation	-	378	-	378
Insurance	-	-	778	778
Rent	-	-	5,536	5,536
Premises expenses	-	-	761	761
Travel and subsistence	-	-	1,279	1,279
Office costs	-	-	12,182	12,182
Bank charges	-	-	399	399
Audit and accountancy fees	-	-	13,113	13,113
Depreciation	-	-	11,033	11,033
Sub-total	3,890	389,050	78,497	471,437
Allocation of support and governance costs	1,056	77,441	(78,497)	-
Total expenditure	4,946	466,491	-	471,437

Governance costs during the year were £4,444.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

7. Net movement in funds

This is stated after charging:

	2020 £	2019 £
Depreciation	9,452	11,033
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Trustees' indemnity insurance	969	484
Auditors' remuneration:		
▪ Statutory audit (including VAT)	4,200	3,960
▪ Payroll (including VAT)	1,206	1,122
	<u>11,206</u>	<u>15,599</u>

8. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	332,711	294,603
Social security costs	19,600	19,882
Pension costs	11,850	7,674
	<u>364,161</u>	<u>322,159</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and senior management team. The total employee benefits (salary and pension costs) of the key management personnel were £44,736 (2019: £39,848).

Total redundancy and termination payments made in the year were £1,288 (2019: £nil)

	2020 No.	2019 No.
Average head count	<u>17</u>	<u>15</u>

9. Taxation

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

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

10. Tangible fixed assets

	Sports equipment £	Computer equipment £	Furniture and fittings £	Total £
Cost				
At 1 September 2019	27,639	12,791	5,118	45,548
Additions in year	-	1,119	-	1,119
Disposals	-	(3,121)	-	(3,121)
At 31 August 2020	<u>27,639</u>	<u>10,789</u>	<u>5,118</u>	<u>43,546</u>
Depreciation				
At 1 September 2019	14,242	9,418	4,476	28,136
Charge for the year	6,568	2,288	596	9,452
On disposals	-	(3,121)	-	(3,121)
At 31 August 2020	<u>20,810</u>	<u>8,585</u>	<u>5,072</u>	<u>34,467</u>
Net book value At 31 August 2020	<u>6,829</u>	<u>2,204</u>	<u>46</u>	<u>9,079</u>
At 31 August 2019	<u>13,397</u>	<u>3,373</u>	<u>642</u>	<u>17,412</u>

11. Debtors

	2020 £	2019 £
Trade debtors	3,114	22,270
Prepayments	165	4,350
Accrued income	30,439	2,461
Other debtors	<u>5,394</u>	<u>640</u>
	<u>39,112</u>	<u>29,721</u>

12. Creditors : amounts due within 1 year

	2020 £	2019 £
Trade creditors	12,791	11,857
Accruals	4,392	11,003
Other creditors	<u>8,747</u>	<u>7,131</u>
	<u>25,930</u>	<u>29,991</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	9,079	9,079
Net current assets	<u>29,328</u>	<u>98,725</u>	<u>128,053</u>
Net assets at 31 August 2020	<u>29,328</u>	<u>107,804</u>	<u>137,132</u>

Prior period comparative:

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	17,412	17,412
Net current assets	<u>28,895</u>	<u>72,836</u>	<u>101,731</u>
Net assets at 31 August 2019	<u>28,895</u>	<u>90,248</u>	<u>119,143</u>

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

14. Movements in funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
Restricted funds					
Inclusion Southmead	5,000	-	(5,000)	-	-
Project Rugby	9,768	87,325	(97,093)	-	-
Rise	-	25,000	(12,479)	-	12,521
Walking Sport	643	-	(643)	-	-
Wheelchair Sport	13,484	31,710	(28,387)	-	16,807
Total restricted funds	28,895	144,035	(143,602)	-	29,328
Unrestricted funds					
General funds	90,248	344,241	(326,685)	-	107,804
Total unrestricted funds	90,248	344,241	(326,685)	-	107,804
Total funds	119,143	488,276	(470,287)	-	137,132

Purposes of restricted funds:

Inclusion Southmead

To develop inclusive opportunities in sport and physical activity for disabled people within or that use the Southmead area to participate alongside non-disabled people.

Project Rugby

Project Rugby is a grassroots project designed to increase participation in under-represented communities. Project Rugby specifically engages with Black, Asian & Minority Ethnic people, as well as those from low socio-economic backgrounds and disabled people, aged 14-24.

Rise

RISE is a primary school programme that encourages children to explore a number of themes around mental health & wellbeing. The programme supports children by equipping them with a range of skills and knowledge to encourage the positive development of both their mental and physical health. Our primary offer is enhanced further through the offer of complimentary tickets to Bristol Bears matchdays for community participants. The Club and Foundation work together to provide access to up to 3,000 complimentary tickets each year for the most disadvantaged people in our community. Bristol Bears Community Foundation provide a range of matchday activations for community participants which include Bears player and staff engagement where possible.

Walking Sports

Walking Sport is aimed at over 55's, with many of its regular participants above retirement age but still looking for meaningful and aspirational physical and social activity across the week.

Wheelchair Sport

To provide meaningful opportunities into inclusive sport for disadvantaged young people through weekly club activity, holiday club provision and a schools outreach programme.

Bristol Rugby Community Foundation

Notes to the financial statements

For the year ended 31 August 2020

14. Movements in funds (continued)

Prior year comparative:

	At 1 September 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2019 £
Restricted funds					
Bright Sparks	-	20,000	(20,000)	-	-
Disability Journalism Programme	(30)	-	-	30	-
Golden Memories	(757)	2,500	(1,743)	-	-
Inclusion Southmead	-	5,000	-	-	5,000
Project Rugby	759	104,365	(95,356)	-	9,768
Sport England Coach Education	145	4,835	(4,980)	-	-
Super Sunday	52	-	(52)	-	-
Walking Sport	479	15,000	(14,836)	-	643
WEX	7,158	-	(7,158)	-	-
Wheelchair Rugby	(204)	-	-	204	-
Wheelchair Sport	-	31,710	(18,226)	-	13,484
Total restricted funds	7,602	183,410	(162,351)	234	28,895
Unrestricted funds					
General funds	99,688	299,880	(309,086)	(234)	90,248
Total unrestricted funds	99,688	299,880	(309,086)	(234)	90,248
Total funds	107,290	483,290	(471,437)	-	119,143

15. Related party transactions

Mark Tainton, trustee, is the Chief Operating Officer of Bristol Rugby Club Ltd. This year BBCF received no income from the rugby club (2019: £4,500).

Mike Lea, trustee, is also a trustee of Bristol City Robins Foundation. BBCF spent £3,400 with Bristol City Robins Foundation, relating to programme delivery (2019: £nil). Mike Lea is also a trustee of the Cathedral Schools Trust, of which Trinity Academy is a part. BBCF received £11,098 (2019: £nil) from Trinity Academy during the financial year for PE programme delivery.

Mike Lea was also a senior partner at PKF Francis Clark until 30 November 2020. During the period, BBCF paid PKF Francis Clark £1,800 (2019: £nil) for accountancy services.