

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

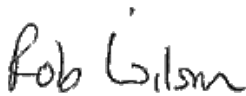
Our responsibilities for the audit of the financial statements

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><u>29,328</u></u>	<u><u>107,804</u></u>	<u><u>137,132</u></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><u>28,895</u></u>	<u><u>90,248</u></u>	<u><u>119,143</u></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.