

BRISTOL CITY COMMUNITY TRUST

(LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

MAY 31, 2014

COMPANY NUMBER 04357727

CHARITY NUMBER 1093059

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

Continued

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Bristol City Community Trust (The Trust)

Registered Charity Number: 1093059

Registered Company Number: 04357727

Directors and Trustees:

D A Baker (appointed June 26, 2014)	B Hall
J S Edwards	J Lansdown
C G M Gillard	M D Lea
J Greenwood	G Price

Bankers:

Barclays Bank PLC
Triodos Bank

Auditors:

Stone & Partners
571 Fishponds Road
Fishponds
Bristol
BS16 3AF

Registered office:

571 Fishponds Road
Fishponds
Bristol
BS16 3AF

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

The Trustees present their report and audited financial statements for the year ended May 31, 2014.

The Trust's objects (its charitable purposes) are to further and assist in the education (on both a social and physical basis) of children attending schools within Bristol and the neighbouring area through the use of football and other sports activities as educational tools. In the furtherance of those objects it provides Bristol and its surrounding area facilities at (inter alia) the Ashton Gate Stadium, Bristol for meetings, lectures and classes for the benefit of such children regardless of sex, colour, creed or ability.

The Trust's role within the greater Bristol area is to use the power of football and other sporting activities to improve the lives of people through participation in sport, exercise and education. The Trust acknowledges with gratitude the support provided to the charity in this work by Bristol City Football Club.

The Trust recognises the positive role it can play within the community. We provide fun, safe and enjoyable activities whilst making sure that quality counts in the services we provide.

The Trust is a registered charity (Charity Number: 1093059), having gained charitable status in 2002.

Due to the success and popularity of the Trust's work it now employs 15 full-time staff and 17 part-time staff. This has enabled the Trust to strengthen and broaden its partnerships with a wide variety of individuals and organisations.

With a dedicated, committed and extremely passionate team of staff, the Trust is able to develop a wide range of creative projects whilst also delivering them to the highest standards.

The Charity has 6 key objectives

1. Increase participation in Sport and develop talent pathways
2. Promote wellbeing and healthy lifestyles within local communities
3. Deliver an inclusive programme of activities that involves and engages hard to reach groups, improving community cohesion
4. Develop and empower leaders, coaches and volunteers
5. Engage and inspire young people raising and celebrating educational achievement
6. Govern the operations of the Trust efficiently and effectively

We recognise that football, and in particular, Bristol City Football Club, has the ability to engage people, improve community cohesion and raise the hopes and aspirations of people from the greater Bristol region. The Trust is also committed to ensuring that it responds to local needs whilst working strategically in line with regional and national agendas.

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

May 31, 2014

Through the diverse range of programmes delivered by Bristol City Community Trust, we aim to get people active, raise attainment in schools, work closely with our communities and create a new paid and volunteer workforce to increase future capacity. Through key partnerships and a robust multi-agency approach, we ensure that we can achieve our aims and objectives effectively and efficiently. Our partnership work underpins the entire scheme delivery programme and enables us to work strategically within the greater Bristol region.

The Trust currently runs activity programmes within Bristol, North Somerset, South Gloucestershire and Bath & North East Somerset.

The strength of these programmes and their reputation for excellence and quality has continued to grow during this year. Constant monitoring and evaluation of the delivery programmes is undertaken to ensure that all activities remain of the highest standard. The Trust continues to evolve and ensures that its delivery programme is innovative and cutting edge.

Activities for the public benefit

The Trust is supported by the Football League Trust whose four core themes are social inclusion, community cohesion, health and education and sports participation. Therefore each of our projects delivers at least one of these themes although they can cross over into multiple areas. In addition to this we are able to help organisations who are developing local community facilities, developing people or wanting to promote and raise awareness of community work.

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

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Participation

Soccer Schools - the Trust ran camps during all school holidays during 2013/2014. The range of programmes available meant that we were able to cater for a variety of ages and abilities. Our fun-based holiday programmes are aimed at providing a great introduction to football for those who have never taken part and an opportunity for a more specific training programme for children who already play football on a regular basis. Our coaches have all attained the FA's youth coaching award and are able to create the right environment for children aged 5-16 years.

Team coaching - the Trust provides team coaching sessions at local clubs. This is a great way for our coaches to support local junior team managers, help to develop the clubs' players and share Bristol City's coaching curriculum so that local teams understand the club's footballing ethos.

School delivery - the Schools programme has grown during this last reporting year with over 20,000 participants taking part from all corners of the city. We deliver a variety of sports including football, boxing, table tennis, hockey and basketball. Expertise in each sport was provided by one of our qualified sports coaches and all sessions were in line with the national curriculum at KS1 and KS2. When coaching early years our coaches focus on agility, balance and coordination to ensure that the young people develop their physical literacy.

Premier League 4 Sport - the Trust is proud to deliver this pioneering sports participation programme, funded by the Premier League, Sport England and the Youth Sport. The programme is being delivered by trusts and foundations linked to Premier and Football League clubs. The scheme has been a resounding success and has exceeded its original targets by 50 per cent.

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

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Girls and Women's project – for the first time, The FA and Sport England have joined forces with the Premier League and Football League to provide new grassroots football sessions for women and girls between the ages of 14 and 25. Bristol City Community Trust is a proud delivery partner in the South West. With an investment of over £2.4m over the next two years from Sport England, the Trust has been delivering season-long coaching programmes within the greater Bristol area.

Bristol City Deaf FC – the Trust has joined forces with Bristol Deaf to create Bristol City Deaf Football Club. The team won the England Deaf Plate Cup two years ago when they narrowly defeated Everton Deaf reserves. The team reclaimed the trophy during the 2013/2014 season beating Manchester United in a gruelling final. Bristol City Deaf FC play in the local Bristol and District League, which sees them play regular fixtures against other local mainstream teams and is managed by a former deaf student.

Player Pathway Centres – these will be for young footballers wanting to advance their skills. Designed for both girls and boys aged 5-14, these centres will offer a great introduction to the game for those not signed to a club as well as extra training sessions for those who are already part of a team.

Walking football – Intergenerational work with LinkAge - some people may have relegated football to their past but Bristol City Community Trust and LinkAge have joined forces to give over 55s the opportunity to strap their football boots back on and have a kick around! The initiative will be delivered by Bristol City Community Trust students so that they can gain real experience and develop their coaching and leadership skills as well as being a great way for them to learn from the older generation.

Match day experiences and parties – many youngsters who dream of walking out with their heroes as an official Bristol City mascot have been able to do so during the past season. Mascots have enjoyed an extended look at the match-day action rarely seen by supporters with a pre-match tour taking them into the magical world of professional football. The youngsters later took part in the pre-match warm-up on the pitch before experiencing the thrill of stepping out with the team to be greeted by the huge roar of the loudest supporters in the country.

Stadium tours – the Trust hosted many stadium tours during the 13/14 season. It is a great opportunity for fans and visitors to the city to discover the inner workings of Ashton Gate Stadium. Visitors are able to experience the pitch from a player's perspective with a behind the scenes guide of the changing rooms, tunnel and dugout, as well as a sneak peek into the Directors' Box.

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

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Social Inclusion

Homeless FA - in a joint partnership with the Homeless FA, 15 local homeless people who were keen to turn their lives around attended the club's training ground where they met the manager and his assistant. They were put through their paces before going head to head with the first team squad.

On-target - delivered in partnership with the Football League Trust, local schools, leisure providers and local police and activists, works with the hardest to reach young people and helps to reduce crime, disorder and anti-social behaviour as well as improving school attainment, reducing absenteeism and providing individuals with important life skills.

npower – Respect and What's Your Goal?

The trust received funding from npower for the Respect campaign and the What's Your Goal? programme which seeks to support young peoples' employment opportunities for the future.

Health

The Trust delivers the healthy schools initiative focused on raising physical activity levels of young children aged 5-11 in the greater Bristol area. This programme includes a fun and informative educational programme where youngsters are given the opportunity to discover foods to have more of and understand those that should be avoided. This programme also engages with the children's families to inform them of the importance of leading a healthy lifestyle, highlighting the short and long term benefits it can bring to themselves and their children.

The Trust worked alongside all teams under the Bristol Sport umbrella (Bristol City FC, Bristol Academy Women's Football Team, Bristol Rugby and Bristol Flyers Basketball) and coordinated "Eat like a Sports Star" at Bristol Food Connections week (BFC). This was a large-scale, city-wide event aiming to establish Bristol as the sustainable food capital of Europe and included stars from the BBC's best-loved food shows, including Michelin-starred chef Tom Kerridge, contestants from the Junior Bake Off and Junior Masterchef series and Bristol's very own acclaimed author Kate Percy from GoFaster food and GoFaster food for kids.

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Education

Based at Ashton Gate Stadium, boys and girls between the ages of 16 and 19 have the chance to combine academic studies with a practical football experience by undertaking the EDEXCEL BTEC Level 3 National Diploma in Sport (Performance and Excellence) pathway. The course aims to meet the needs of those aspiring to have a career in sport, health and the leisure industry. The broad study base and range of qualifications available provides a variety of experiences and opportunity to acquire knowledge across a diverse range of subjects. The course is two years in duration and involves a variety of theory and practical lessons. The course content is very broad as it caters for all interests with units ranging from physiology and nutrition to performance analysis and psychology.

Futsal - students also have the opportunity to train and play Futsal which is a small sided version of football played indoors on a court. The simple formula of a smaller pitch ensures that players touch the ball more often and have to make more decisions. The low bounce of the ball also helps precise control and develops confidence. Students will compete for Bristol City Football Club against other Football League Clubs in the league. Their progress is well documented on the league website.

During the year 30 Futsal scholars took part in an inspiring football tour to PSV Eindhoven in the Netherlands. The Trust organised the trip to enhance the scholars' personal, social and cultural development. The Easter tour lasted five days and involved training in the morning followed by matches against local opposition in the evenings. It was a very full schedule and scholars also benefitted from a trip to the PSV training ground where they were able to watch the first team train and tour the 35,000-capacity Philips Stadion. On the final day, the scholars took part in a training session delivered by experienced national coaches from the KNVB, who emphasised the country's 'total football' philosophy. The trip was a huge success with the boys and girls winning four out of their five matches.

Bridgwater College – support to fund two apprentices.

Botswana - in 2013 five representatives from the Trust, embarked on a week-long trip to Gaborone, Botswana to carry out community based work. The community projects included visits to Kubung Primary school, SOS children's village orphanage, Mochudi Blind Centre and several youth projects. The Trust was able to carry out projects across all four of our strategic goals working with people of all ages and different communities. This formed part of a wider plan for Bristol City FC to hold a pre-season tour in the southern African country in 2014 where BCCT would form part of the trip taking students, staff and fans on a leadership journey.

BRISTOL CITY COMMUNITY TRUST

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Coaching

We deliver a series of coaching qualifications including emergency first aid and safeguarding young people.

Plans for future periods

In addition to continuing the projects and activity programmes detailed above the Trust will also be delivering the following initiatives:

The Football League Girls & Boys Cup – teams of school children will be given a great opportunity to receive six weeks of high quality coaching before taking part in a local tournament organised by Bristol City Community Trust.

Futsal pathway centres – the Trust is to create junior Futsal centres so that children have the opportunity to participate in the fastest growing sport in the country.

Botswana – in 2014 the trust will be embarking on a 10 day charity trip to Botswana to carry out community based work. We will visit Kubung Primary school, SOS children's village orphanage, Mochudi Blind Centre and other youth projects which formed part of the 2013 trip. The 2014 trip will include 33 students, fans and staff. Those making the trip will be provided with an opportunity to give and gain and will be taken on a journey of self-discovery! We will be accompanied by Bristol City FC who will be travelling to the southern African country as part of their pre season preparations.

Futsal – Bristol City Futsal Club will proudly take their place in history as a member of the FA's National Futsal League. The FA National Futsal League is the premier Futsal league in England administered by The Football Association. Futsal is a variety of association football that is typically played on an indoors court. It is considered to be a version of five-a-side that was developed in Uruguay and Brazil in the late 1930's. In Brazil Futsal is played by more people than football with several Futsal players moving on to careers as successful professional football players. We are confident that this fun and fast format of the game will be a catalyst for change in this country. It will raise standards and create better players. Bristol City Futsal Club is committed to developing technically better players of all ages and creating an opportunity for them to play at the highest level. There are currently 24 teams in 3 regions: North, Midlands and South. It is the highest level of F.

The top four clubs of the 3 regional leagues advance to the FA Futsal Super League phase, with the national champions becoming England's representatives in the UEFA Futsal Cup. We will use Futsal as a player development tool and better players from our BTEC programme will be able to progress into top flight Futsal.

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National Citizen Service – National Citizen Service is a flagship initiative supporting the government’s vision for building the Big Society. NCS acts as a gateway to the Big Society for many young people, by supporting them to develop the skills and attitudes they need to get more engaged with their communities and become active and responsible citizens. Our students will get the opportunity to develop their leadership, team-work and problem solving skills. It will be an excellent watershed moment for many of the young people who embark on the programme.

The programme promotes:

- A more cohesive society by mixing participants of different backgrounds.
- A more responsible society by supporting the transition into adulthood for young people.
- A more engaged society by enabling young people to work together to create social action projects in their local communities.

Programme

All young people from the trusts education programme will participate in NCS. This ensures that all students have a common experience, wherever they live, whatever their background and whichever course they will study with us. The programme is split into 5 phases. They are;

- Phase 1: An introductory phase in which expectations will be set and relationships built between participants and staff.
- Phase 2: A set of tasks, completed in a residential setting away from home, which are personally challenging (typically in the form of an outdoor challenge experience), and focused on personal and social development (one week).
- Phase 3: A set of structured tasks involving visiting and helping the local community and developing skills, again the aim is that this would be completed in a residential setting away from home (one week).
- Phase 4: Participants to design a social action task in consultation with the local community (one week).
- Phase 5 onwards:
 - A period of 30 hours of social action on a part-time basis.
 - A fair/event to encourage participants to get involved in ongoing social action or volunteering activities in their area (with a view to creating an NCS alumni scheme).
 - A large celebration and graduation event for participants and their guests.
 - An alumni programme, including training sessions and reunion events, to build on the enthusiasm and relationships generated by NCS.

BRISTOL CITY COMMUNITY TRUST

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MAY 31, 2014

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Achievements and Performance

The Trust has a strategic plan which outlines objectives to 2015. Success against the plan is measured against a scorecard. This is reviewed by staff and trustees to ensure that we constantly assess performance. It is also a useful reflection tool.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a charitable company limited by guarantee, incorporated on January 22, 2002 and registered as a charity on July 22, 2002. The company was established under a Memorandum of Association and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

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 3. New Trustees are appointed upon the recommendation of existing Trustees. One third of the Trustees must retire at each annual general meeting and offer themselves for re-election.

Organisational structure

Authority to conduct the day-to-day operations of the Trust is delegated by the Trustees to the Trust Director who is responsible for the implementation of the Trust's strategy and policies.

Risk management

The Trustees have continued to examine and keep all risks pertaining to the operation of the Trust under review during 2013/2014, including all strategic and operational risks. The assessment and mitigation of potential risk arising from their own decisions, from the external operating environment, as well as from the activities of Trust employees is considered by Trustees at every meeting and as part of each agenda item.

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

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FINANCIAL REVIEW

The net income for the year amounted to £58,138 (£60,431 - 2013) giving funds to be carried forward of £160,208 (£102,070 - 2013).

Reserves

It is the policy of the Trust to maintain unrestricted funds at least at the level required to provide sufficient funds to cover administration costs for a three month period. The unrestricted reserves sum held is £153,304 and the Trustees are of the opinion that this now represents a satisfactory level for current requirements.

Investments

The Trust has unrestricted investment powers. The Trustees have not adopted a formal investment policy as at present the Trust does not have sufficient funds available to make investments. The Trustees will review the position if sufficient funds become available in the future. In the meantime they will review the Trust's banking arrangements to ensure these are the most appropriate for the Trust.

In Gratitude

The Trustees would like to convey their sincere thanks to the many volunteers, staff, sponsors and businesses who have given so generously to support the work of the Trust. With their continuing efforts we look forward to being able to go further, wider and deeper in the pursuit of helping the communities that we serve.

BRISTOL CITY COMMUNITY TRUST

REPORT OF THE TRUSTEES

MAY 31, 2014

Continued

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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

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M D Lea
Chairman

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Dated

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL CITY COMMUNITY TRUST

We have audited the financial statements of Bristol City Community Trust for the year ended May 31, 2014, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Sections 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors.

As explained more fully in the Trustees' Report, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL CITY COMMUNITY TRUST

continued

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at May 31, 2014 and of its net incoming resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or
- the financial statements are not in agreement with the accounting records, or
- certain disclosures of directors remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Mrs J Stone FCA
Senior Statutory Auditor
For and on behalf of Stone and Partners
Statutory Auditor
Chartered Accountants
571 Fishponds Road
Fishponds
Bristol
BS16 3AF

Dated.....

BRISTOL CITY COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED MAY 31, 2014

	Notes	Restricted funds	Unrestricted funds	Total 2014	Total 2013
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Activities for generating funds					
Sponsorship		-	10,499	10,499	10,000
Legacy		-	20,000	20,000	-
Investment income		-	6	6	-
Incoming resources from charitable activities:					
Grants and awards	2	143,687	82,123	225,810	141,011
Other activities	3	14,885	244,380	259,265	236,153
Total incoming resources		<u>158,572</u>	<u>357,008</u>	<u>515,580</u>	<u>387,164</u>
Resources expended:					
Charitable activities	4	159,097	295,725	454,822	324,303
Governance costs	4	-	2,620	2,620	2,430
Total resources expended		<u>159,097</u>	<u>298,345</u>	<u>457,442</u>	<u>326,733</u>
Net income/(expenditure) for the year		(525)	58,663	58,138	60,431
Reconciliation of funds					
Funds brought forward		<u>7,429</u>	<u>94,641</u>	<u>102,070</u>	<u>41,639</u>
Funds carried forward		<u>6,904</u>	<u>153,304</u>	<u>160,208</u>	<u>102,070</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing operations

BRISTOL CITY COMMUNITY TRUST

BALANCE SHEET

AS AT MAY 31, 2014

	Notes	2014 £	2013 £
Fixed assets	8	<u>4,375</u>	<u>12,147</u>
Current assets			
Debtors	9	113,506	30,949
Cash at bank and in hand		<u>146,908</u>	<u>92,038</u>
		<u>260,414</u>	<u>122,987</u>
Creditors: Amounts falling due within one year	10	<u>104,581</u>	<u>33,064</u>
Net current assets		<u>155,833</u>	<u>89,923</u>
Net assets		<u>160,208</u>	<u>102,070</u>
Funds:			
Unrestricted Funds	13	153,304	94,641
Restricted Funds	14	<u>6,904</u>	<u>7,429</u>
		<u>160,208</u>	<u>102,070</u>

These accounts were approved by the Trustees on behalf by

and were signed on their

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M D Lea

Company registration number: 04357727

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

MAY 31, 2014

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities (SOFA) when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Investment income is included when receivable
- Incoming resources from charitable activity are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

MAY 31, 2014

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Trust and include the audit fees and costs linked to the strategic management of the Trust.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Inflatable equipment	33.3% straight line
Office equipment	33.3% straight line
Motor vehicles	25% straight line

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

2. Grants and awards

		Restricted funds	Unrestricted funds	2014 Total	2013 Total
		£	£	£	£
The Football League Trust	- Core funding	-	27,000	27,000	24,000
	- On Target project	19,900	-	19,900	16,000
	- Futsal	73,184	-	73,184	46,124
	- Health project	-	36,623	36,623	-
Premier League Charitable Fund	- FA Women & Girls	13,650	-	13,650	-
	- PL 4 Sport	14,064	-	14,064	-
The Football Association	- Community Shield	-	2,000	2,000	2,000
Table tennis	- Sport England	8,889	-	8,889	-
	- ETTA	2,000	-	2,000	-
	- Bristol City Council	1,000	-	1,000	-
npower	- Respect project	3,000	-	3,000	6,000
	- What's Your Goal?	2,500	-	2,500	5,000
Coach education bursaries	- Blackthorn	-	-	-	2,000
	- Sport England	-	-	-	2,000
City Foundation		-	16,500	16,500	23,450
Quartet Community Foundation	- Social inclusion	-	-	-	5,837
Prince's Trust		-	-	-	1,000
Bridgwater College	- Apprentice sponsorship	1,500	-	1,500	3,000
Donations for computer equipment		-	-	-	2,100
Tastec		-	-	-	2,500
Disability Football		2,000	-	2,000	-
Homeless FA		2,000	-	2,000	-
		<u>143,687</u>	<u>82,123</u>	<u>225,810</u>	<u>141,011</u>

3. Incoming resources from other charitable activities

	Restricted funds	Unrestricted funds	2014 Total	2013 Total
	£	£	£	£
Community and school coaching and clubs	-	118,142	118,142	173,421
Healthy Living	-	-	-	6,850
Onside programme	-	-	-	5,100
Matchday lottery	-	29,226	29,226	22,651
Education	-	24,120	24,120	-
FA courses	-	19,786	19,786	-
Facilities lettings	-	11,588	11,588	-
PSV Eindhoven trip	14,885	-	14,885	-
Bus tickets	-	4,398	4,398	-
Futsal and other kit sales	-	11,556	11,556	4,346
Other donations and fundraising events	-	25,564	25,564	23,785
	<u>14,885</u>	<u>244,380</u>	<u>259,265</u>	<u>236,153</u>

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

4. Total resources expended

	Restricted funds £	Unrestricted funds £	Governance £	2014 Total £	2013 Total £
Costs directly allocated to activities					
Wages and coaching costs	121,780	166,273	-	288,053	220,552
CRB checks	-	-	-	-	31
Kit and equipment	6,388	4,594	-	10,982	15,058
Hire of facilities	3,328	2,920	-	6,248	8,024
Trophies and prizes	-	396	-	396	54
Vehicle hire	-	5,063	-	5,063	6,027
Motor, travel and subsistence	1,656	14,546	-	16,202	13,486
Project expenditure	5,207	1,999	-	7,206	2,087
PSV Eindhoven trip	14,885	-	-	14,885	-
Matchday lottery prizes	-	13,500	-	13,500	-
Support costs allocated to activities					
Audit	-	-	2,620	2,620	2,430
Accounting support services	-	20,680	-	20,680	15,500
Water rates	-	361	-	361	-
Telephone and fax	500	2,190	-	2,690	2,708
Website and internet costs	-	1,831	-	1,831	2,021
Computer software	500	3,442	-	3,942	404
Repairs and maintenance	-	2,739	-	2,739	3,205
Light and heat	-	2,079	-	2,079	1,720
Printing, postage and stationery	1,000	6,173	-	7,173	6,111
Refreshments	438	4,425	-	4,863	2,763
Depreciation	525	7,834	-	8,359	4,599
Pension costs	-	4,444	-	4,444	952
Insurance	-	417	-	417	-
Bus tickets	-	5,468	-	5,468	-
Brochures and literature	-	748	-	748	571
Advertising, promotion and fundraisi	448	2,650	-	3,098	2,060
Gift vouchers	-	1,795	-	1,795	-
Entertaining	-	3,058	-	3,058	2,390
Legal and professional fees	-	2,733	-	2,733	964
Severance payment	-	2,000	-	2,000	-
Sundry	353	1,302	-	1,655	1,275
Teaching and development	2,089	8,975	-	11,064	10,702
Bank charges	-	370	-	370	643
Payroll fees	-	720	-	720	396
	159,097	295,725	2,620	457,442	326,733

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

5. Incoming resources for the period

This is stated after charging:	2014	2013
	£	£
Depreciation	8,359	4,599
Auditor's remuneration	<u>2,620</u>	<u>2,430</u>

6. Staff costs and numbers

	2014	2013
	£	£
Staff costs were as follows:		
Salaries and wages including social security costs	288,053	220,552
Pension contributions	<u>4,444</u>	<u>952</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year, was 18 (2013 – 12).

7. Trustees' and officers' remuneration

No expenses were reimbursed to the Trustees.

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

8. Fixed assets

	Inflatable equipment £	Motor vehicle £	Office equipment £	Total £
Cost				
At June 1, 2013	6,000	3,000	10,366	19,366
Additions	<u>-</u>	<u>-</u>	<u>587</u>	<u>587</u>
At May 31, 2014	<u>6,000</u>	<u>3,000</u>	<u>10,953</u>	<u>19,953</u>
Depreciation				
At June 1, 2013	1,167	1,312	4,740	7,219
Charge in period	<u>2,000</u>	<u>750</u>	<u>5,609</u>	<u>8,359</u>
At May 31, 2014	<u>3,167</u>	<u>2,062</u>	<u>10,349</u>	<u>15,578</u>
Net book value				
At May 31, 2014	<u>2,833</u>	<u>938</u>	<u>604</u>	<u>4,375</u>
At May 31, 2013	<u>4,833</u>	<u>1,688</u>	<u>5,626</u>	<u>12,147</u>

9. Debtors

	2014 £	2013 £
Coaching fees	52,144	22,000
Outstanding funding	-	6,000
Accrued income	25,323	2,949
Prepayments	35,203	-
Other debtors	<u>836</u>	<u>-</u>
	<u>113,506</u>	<u>30,949</u>

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

10. Creditors: amounts falling due within one year

	2014	2013
	£	£
Accruals	16,156	12,812
Other taxation and social security	6,362	6,437
Deferred income	71,328	11,001
Other creditors	<u>10,735</u>	<u>2,814</u>
	<u>104,581</u>	<u>33,064</u>

Deferred income represents incoming resources received in advance of the provision of charitable activities as follows:

	2014	2013
	£	£
Botswana trip	48,137	-
On Target Project	1,500	6,401
Premier League - F A Women & Girls	4,550	-
- Premier League 4 Sport	4,688	-
Schools coaching	9,173	-
Education	2,800	-
Other	<u>480</u>	<u>4,600</u>
	<u>71,328</u>	<u>11,001</u>

11. Commitments under operating leases

At May 31, 2014 the Trust had annual commitments under non-cancellable operating leases as set out below:

	2014	2013
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>5,922</u>	<u>4,450</u>

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

12. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Fixed assets	1,050	3,325	4,375	12,147
Net current assets	<u>5,854</u>	<u>149,979</u>	<u>155,833</u>	<u>89,923</u>
Net assets	<u>6,904</u>	<u>153,304</u>	<u>160,208</u>	<u>102,070</u>

13. Unrestricted funds

	2014	2013
	£	£
Funds brought forward	94,641	35,785
Incoming resources	357,008	291,253
Resources expended	<u>(298,345)</u>	<u>(232,397)</u>
Funds carried forward	<u>153,304</u>	<u>94,641</u>

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

14. Restricted funds

	At June 1 2013 £	Incoming resources £	Resources expended £	At May 31 2014 £
npower				
- Playground project	5,854	-	-	5,854
- What's Your Goal?	-	2,500	(2,500)	-
- Respect	-	3,000	(3,000)	-
The Football League Trust				
- Futsal	-	73,184	(73,184)	-
- On Target	-	19,900	(19,900)	-
Premier League Charitable Fund				
- F A Women & Girls	-	13,650	(13,650)	-
- PL4Sport	-	14,064	(14,064)	-
Table tennis				
- Sport England	-	8,889	(8,889)	-
- ETTA	-	2,000	(2,000)	-
- Bristol City Council	-	1,000	(1,000)	-
Disability Football	-	2,000	(2,000)	-
Homeless F A	-	2,000	(2,000)	-
Bridgwater College				
- apprentice sponsorship	-	1,500	(1,500)	-
PSV Eindhoven trip	-	14,885	(14,885)	-
Computer equipment	<u>1,575</u>	<u>-</u>	<u>(525)</u>	<u>1,050</u>
	<u>7,429</u>	<u>158,572</u>	<u>(159,097)</u>	<u>6,904</u>

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

Purposes of Restricted Funds

npower

A range of projects funded by npower including 'What's Your Goal?' and 'Respect'.

Futsal

Funding received from the Football League Trust for the new Futsal Scheme.

On Target

This is the Football League Trust's estates based project which uses the positive power of football to engage with young people in areas identified by the police as hotspots for anti-social behaviour and crime.

Premier League 4 Sport

The main aim of the project is to engage young people aged 12 and over in athletics, basketball and boxing and to encourage them to enjoy playing these great sports.

Premier League FA Women & Girls/Premier League Girls Football

The main aim of the project is to engage girls aged 14 and over in football. Free football sessions take place all over the city as a mixture of after school clubs and club sessions.

Table Tennis

Funding to deliver table tennis in community settings.

Disability Football

Funding to support disability teams and encourage integration.

Homeless FA

Funding to help raise aspirations and provide development opportunities for homeless people.

Bridgwater College

Support to fund two apprentices.

BRISTOL CITY COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

MAY 31, 2014

PSV Eindhoven trip

A tour to PSV Eindhoven in the Netherlands by 30 Futsal scholars, including training sessions and matches against local teams.

Computer equipment

This represents the unamortised value of computer equipment funded by specific donations.

15. Related party transactions

M D Lea is a partner in Smith & Williamson LLP. During the year Smith & Williamson LLP supplied accountancy and people management services to the Trust to the value of £15,733 plus VAT (2013 - £10,000). During the same period the Trust charged Smith & Williamson LLP £10,000 (2013 - £10,000) for sponsorship and marketing.

J S Lansdown is a director of Bristol City Football Club Limited and Ashton Gate Limited. During the year purchases of £3,559 and £4,458 respectively were made from these companies.