

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**DIRECTORS' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31 MAY 2021**

**Company No: 07831352 (England & Wales)**  
**Charity No: 1145072**

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**CONTENTS**

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	<b>Page</b>
Trustees/Directors Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Accounts	10 - 14

## **REPORT OF THE TRUSTEES OF FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**FOR THE PERIOD ENDED 31 MAY 2021**

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The trustees present their annual report and financial statements for the year ended 31 May 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in 16 July 2014.

### **OBJECTIVES AND ACTIVITIES**

The objects of the Charity are the promotion of community participation in healthy recreation by providing facilities for playing rugby union and other sports, to provide assistance in providing facilities for sport, recreation or their leisure time occupation of such persons who have need for such facilities.

### **ACHIEVEMENTS AND PERFORMANCE**

FCRFC entered this season with the expectation of significant costs to enable the club to train/play rugby due to the Parish Council carrying out improvement works to one of our two pitches. In addition, due to Covid restrictions, teams could only train sporadically throughout the season and limited competitive rugby was played. The training sessions kept all teams together and the Junior and Senior sections of FCRFC are in a good starting position for the 2021/2022 season. The Junior section has also actively increased their membership. FCRFC has emerged from a challenging season in a stronger financial situation than we could have anticipated due to the fantastic support of our members through the 'Just Giving' page, members continuing to support the club, the support of the Parish Council and the Junior/Senior executive committees obtaining significant grants, which helped the club through the Covid pandemic.

With our significant membership numbers and programme of investment to support our charitable aims we look forward to continuing success in the coming year.

### **PUBLIC BENEFIT STATEMENT**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

### **FINANCIAL REVIEW**

A satisfactory year finishing with £74,708 in the bank and an operating surplus of £33,079 for the year. However, the charity is totally dependent upon external sources of income from Sponsorship and Bar and Social Club donations. The charity needs to ensure that it can maintain these level of income next year and look for ways of

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 1 November 2011 and registered as a charity on 14 December 2011. The company was established under an Articles of Association which establishes the objects and powers of the charitable company. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

All organisation decisions are taken by the trustees at the regular trustee meetings.

**REPORT OF THE TRUSTEES OF FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**FOR THE PERIOD ENDED 31 MAY 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Directors /Trustees</b>	Mr M James Mr D Baines Mr I Davidge Mr A Bleakman Mr S Neal (resigned 11.11.20) Mr J Darby (appointed 23.11.20)
<b>Secretary</b>	Mr M James
<b>Charity Number</b>	1145072
<b>Company Number</b>	07831352 (England and Wales)
<b>Registered Office</b>	Units 1 - 4 Crossley Farm Business Centre Swan Lane Winterbourne BRISTOL BS36 1RH
<b>Bankers</b>	Nat West Plc High Street Winterbourne BRISTOL
<b>Independent Examiners</b>	David Cox Harwood Lane & Co Units 1 - 4 Crossley Farm Business Centre Swan Lane Winterbourne BRISTOL BS36 1RH

**TRUSTEES' RESPONSIBILITY STATEMENT**

Charity and Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing the attached accounts the Trustees consider the charity has:

- \* used suitable accounting policies and then applied them consistently;
- \* made judgements and estimates that are reasonable and prudent;
- \* stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explanations in the accounts; and
- \* has prepared the accounts on the going concern basis.

The Trustees have responsibility for maintaining proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and enable it to ensure that the financial statements comply with the Companies Act 2006. They also have responsibility for safeguarding the assets of the charitable company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

**REPORT OF THE TRUSTEES OF FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**FOR THE PERIOD ENDED 31 MAY 2021**

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**MEMBERS OF THE BOARD**


Members of the Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out on page 4 .

In accordance with company law, as the company's directors, we certify that:

- \* So far as we are aware, there is no relevant accounts information of which the company's examiners are unaware; and
- \* As directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

**INDEPENDENT EXAMINERS**

Harwood Lane & Co were appointed as the charity's Independent Examiners during the year and have expressed their willingness to continue in that capacity.



**Name:** I. Davidge

**Date:** 29 March 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

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I report on the accounts of the Company for the year ended 31 May 2021, which are set out on pages 7 to 14.

**Respective responsibilities of trustees and examiners**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent

Having satisfied myself that the charity is not subject to audit under company law and is eligible for

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

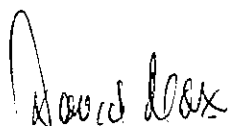
In connection with my examination, no matter has come to my attention:

-1 which give me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

-2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Cox FCA  
Harwood, Lane & Co  
Chartered Accountants  
Units 1 - 4  
Crossley Farm Business Centre  
Swan Lane  
Winterbourne  
BRISTOL  
BS36 1RH

Date: 29 March 2022

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MAY 2021**

**Summary Income and Expenditure Account**

<b><u>INCOME</u></b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>Total</b>	<b>Total</b>
Charitable Activities	7	21,987	29,839
Donations and Voluntary Income	8	38,245	9,991
Other Trading Activities	9	6,357	31,246
Investment Income	10	3	22
<b>Total Incoming Resources</b>		<b>66,592</b>	<b>71,098</b>
<b><u>RESOURCES EXPENDED</u></b>			
<b>Cost of Generating Funds</b>			
Fundraising Costs	11	41	2,117
Charitable Activities	12	33,472	59,333
<b>Total Expenditure</b>		<b>33,513</b>	<b>61,450</b>
Transfers between funds		0	0
		<b>33,513</b>	<b>61,450</b>
<b>Net Incoming Resources</b>	5	<b>33,079</b>	<b>9,648</b>
<b>Total Funds Brought Forward</b>	13	<b>47,047</b>	<b>37,399</b>
<b>Total Funds Carried Forward</b>	13	<b>£80,126</b>	<b>£47,047</b>

The notes on pages 10 to 14 form part of these accounts.

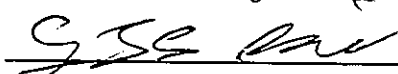
**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**BALANCE SHEET AS AT 31 MAY 2021**

	Notes	2021	2020
<b>CURRENT ASSETS</b>			
Stock	2	3,211	3,211
Debtors	3	2,950	9,513
Cash at Bank and in Hand		74,709	35,031
		<hr/>	<hr/>
		80,870	47,755
<b>CREDITORS; amounts falling due within one year</b>			
	4	-744	-708
		<hr/>	<hr/>
<b>Total Assets less Total Liabilities</b>		<b>£80,126</b>	<b>£47,047</b>
<b>Capital and Reserves</b>			
Retained Surplus	13	80,126	47,047
		<b>£80,126</b>	<b>£47,047</b>

The Director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. Members have not required the company under s.476 of the Companies Act 2006, to obtain an audit for the year ended 31 May 2021. The Director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 May 2021 and of its profit for the period then ended in accordance with the requirements of s.396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 29 March 2022 and are signed on its behalf.



**Mr I. Davidge**  
Director

The notes on pages 10 to 14 form part of these accounts.



**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MAY 2021**

	Notes	Total Funds 2021	Prior Year 2020
Net Cash used in operating activities	17	39,678	7,000
<b>Cash Flow from investing activities:</b>			
Interest and dividends		0	0
Purchase of furniture and equipment		0	0
Proceeds from sale of investments		0	0
Net cash provided by investing activities		0	0
<b>Cash Flow from financing activities:</b>			
Repayment of borrowing		0	0
Receipt of expendable endowment		0	0
Net cash provided by financing activities		0	0
Change in cash and cash equivalents in the year		39,678	7,000
Cash and cash equivalent brought forward		35,031	28,031
Cash and cash equivalent carried forward		<b>£74,709</b>	<b>£35,031</b>

The notes on pages 10 to 14 form part of these accounts.

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2021**

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**1 ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of preparation of accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Frampton Cotterell RFC meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**1.2 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**1.3 Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**1.4 Resources Expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

**1.5 Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2021**

2	STOCKS	2021	2020
	Goods for Resale	<b>£3,211</b>	<b>£3,211</b>

3	DEBTORS	2021	2020
	Prepayments and accrued income	2,950	1,525
	Other Debtors	0	7,988
		<b>£2,950</b>	<b>£9,513</b>

4	CREDITORS: amounts falling due within one year	2021	2020
	Accruals	744	708
	Income in Advance	0	0
		<b>£744</b>	<b>£708</b>

5	Surplus for the year	2021	2020
	The surplus of income over expenditure is stated after charging:		
	Depreciation of tangible fixed assets		
	- owned by the Company	0	0
	Directors Remuneration	0	0
	Independent Examiners Fee (inc VAT)	744	708

**6 SHARE CAPITAL**

The company is limited by guarantee with the members liability limited to a contribution of £1 each.

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2021**

<b>7</b>	<b>CHARITABLE ACTIVITIES</b>	<b>2021 Total</b>	<b>2020 Total</b>
	Tour	0	7,738
	Memberships and Match Fees	19,923	21,059
	Misc.	64	630
	Parisis	0	372
	Tournaments	0	0
	Facilities	2,000	40
		<u><b>21,987</b></u>	<u><b>29,839</b></u>
<b>8</b>	<b>DONATIONS AND VOLUNTARY INCOME</b>	<b>2021 Total</b>	<b>2020 Total</b>
	Donations Received	17,379	4,020
	Gift Aid	0	0
	Grants and Sponsorship	20,866	5,971
		<u><b>38,245</b></u>	<u><b>9,991</b></u>
<b>9</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>2021 Total</b>	<b>2020 Total</b>
	RFU Tickets	0	7,017
	Kit Sales	6,357	17,159
	Annual Dinner	0	0
	Fundraising Income	0	7,070
		<u><b>6,357</b></u>	<u><b>31,246</b></u>
<b>10</b>	<b>INVESTMENT INCOME</b>		
	All of the charity's investment income of £3 (2020 - £22) arises from money held in interest bearing bank accounts.		
<b>11</b>	<b>FUNDRAISING ACTIVITIES</b>	<b>2021 Total</b>	<b>2020 Total</b>
	Annual Dinner, Beer Festival and Raffle	<u><b>41</b></u>	<u><b>2,117</b></u>

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2021**

12	CHARITABLE ACTIVITIES	2021 Total	2020 Total
	Trophies	0	567
	Travel and Touring	0	4,421
	Repairs and Renewals/Cleaning	593	1,044
	Affiliation Fees	0	30
	RFU Tickets	0	7,024
	Kit and Training Equipment Purchases	8,093	18,266
	Facilities	10,153	10,202
	Coaching Costs	1,065	3,485
	Physio and First Aid	151	1,500
	Kit Cleaning	0	1,236
	Telephone	0	0
	Electricity	351	136
	Referees	0	585
	Tournaments	50	865
	General Equipment Replacements	10,941	5,232
	Misc.	807	1,386
	Social	411	735
	Refreshments	0	534
	Parisis	0	0
	Administration	0	1,138
	Super Sunday	0	0
	Bank Charges	89	214
	Independent Examiners Fee	768	733
		<u>33,472</u>	<u>59,333</u>

13	RESERVES	Total	Designated Reserves	General Reserves
	As at 01.06.2020	47,047	-4,487	51,534
	Income	66,592	0	66,592
	Expenditure	-33,513	0	-33,513
	Transfers between funds	0	0	0
	Total Funds as at 31.05.2020	<u>80,126</u>	<u>-4,487</u>	<u>84,613</u>

14	ANALYSIS OF NET ASSETS BETWEEN FUNDS	General Funds
	Current Assets	80,870
	Current Liabilities	-744
		<u>80,126</u>

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020**

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**15 TAXATION**

As a charity, Frampton Cotterell Rugby Football Club is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**16 TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS**

No members of the board of trustees received any remuneration during the year.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**17 RECONCILIATION OF NET MOVEMENTS IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021	2020
Net Movement in funds	33,079	9,648
Decrease (increase) in debtors	6,563	-1,861
Increase (decrease) in creditors	36	0
Decrease (increase) in stock	0	-787
<b>Net cash used in operating activities</b>	<b>£39,678</b>	<b>£7,000</b>