

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**DIRECTORS' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31 MAY 2022**

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

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

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

**FOR THE PERIOD ENDED 31 MAY 2022**

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The trustees present their annual report and financial statements for the year ended 31 May 2022 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**

The senior teams at Frampton Cotterell RFC enjoyed a successful season. The first team finished third in the league, ending the season with 10 successive wins.

The second team finished in mid table, a creditable result as the league contains many first teams.

The third team also finished third in their league; another excellent achievement.

This was another strong year across the junior section at Frampton Cotterell RFC. Following all covid restrictions being relaxed and eventually banished, it was great to see every age group being well represented from under 5's through to our Colts teams. Overall the junior numbers have continued to grow with good numbers and results on the pitch.

The under 13's won the Bath Land Rover cup which was a great achievement, with a visit to Twickenham to see the Premiership Final as reward from the RFU.

Our girls team has also grown in numbers which we are really proud of and are going from strength to strength in confidence.

Our revenue bounced back well through membership and our catering being able to open once again. We invested in new kit for the children and we had some great sponsorship support also.

### **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 £71,383 in the bank and a small operating deficit of £780 for the year. However, the charity is largely 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 2022

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### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Directors /Trustees</b>	Mr M James
	Mr D Baines (appointment terminated 31.10.22)
	Mr I Davidge
	Mr A Bleakman (appointment terminated 31.10.22)
	Mr J Darby
	Mr T Bohr (appointed 31.10.22)
	Mr D Ashwin (appointed 31.10.22)
<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 2022**

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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:** 30 May 2023

**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 2022, 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: 30 May 2023

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MAY 2022**

**Summary Income and Expenditure Account**

<b><u>INCOME</u></b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>Total</b>	<b>Total</b>
Charitable Activities	7	40,686	21,987
Donations and Voluntary Income	8	9,265	38,245
Other Trading Activities	9	30,752	6,357
Investment Income	10	8	3
<b>Total Incoming Resources</b>		<b>80,711</b>	<b>66,592</b>
<b><u>RESOURCES EXPENDED</u></b>			
Cost of Generating Funds			
Fundraising Costs	11	3,110	41
Charitable Activities	12	78,381	33,472
<b>Total Expenditure</b>		<b>81,491</b>	<b>33,513</b>
Transfers between funds		0	0
		<b>81,491</b>	<b>33,513</b>
<b>Net Incoming Resources</b>	<b>5</b>	<b>-780</b>	<b>33,079</b>
<b>Total Funds Brought Forward</b>	<b>13</b>	<b>80,126</b>	<b>47,047</b>
<b>Total Funds Carried Forward</b>	<b>13</b>	<b>£79,346</b>	<b>£80,126</b>

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

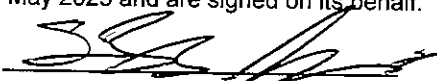
**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**BALANCE SHEET AS AT 31 MAY 2022**

	Notes	2022	2021
<b>CURRENT ASSETS</b>			
Stock	2	5,206	3,211
Debtors	3	3,705	2,950
Cash at Bank and in Hand		71,383	74,709
		<hr/>	<hr/>
		80,294	80,870
<b>CREDITORS; amounts falling due within one year</b>			
	4	-948	-744
		<hr/>	<hr/>
<b>Total Assets less Total Liabilities</b>		<b>£79,346</b>	<b>£80,126</b>
<b>Capital and Reserves</b>			
Retained Surplus	13	79,346	80,126
		<b>£79,346</b>	<b>£80,126</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 2022. 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 2022 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 30 May 2023 and are signed on its behalf.



**Mr I. Davidge**  
 Director

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



## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2022

	Notes	Total Funds 2022	Prior Year 2021
Net Cash used in operating activities	17	-3,326	39,678
<b><i>Cash Flow from investing activities:</i></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><i>Cash Flow from financing activities:</i></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		-3,326	39,678
Cash and cash equivalent brought forward		74,709	35,031
Cash and cash equivalent carried forward		<b>£71,383</b>	<b>£74,709</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 2022**

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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 2022**

<b>2</b>	<b>STOCKS</b>	<b>2022</b>	<b>2021</b>
	Goods for Resale	<b>£5,206</b>	<b>£3,211</b>
<b>3</b>	<b>DEBTORS</b>	<b>2022</b>	<b>2021</b>
	Prepayments and accrued income	3,705	2,950
	Other Debtors	0	0
		<b>£3,705</b>	<b>£2,950</b>
<b>4</b>	<b>CREDITORS: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	Accruals	774	744
	Other Creditors	174	0
		<b>£948</b>	<b>£744</b>
<b>5</b>	<b>Surplus for the year</b>	<b>2022</b>	<b>2021</b>
	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)	774	744

**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 2022**

<b>7</b>	<b>CHARITABLE ACTIVITIES</b>	<b>2022 Total</b>	<b>2021 Total</b>
	Tour	14,929	0
	Memberships and Match Fees	25,407	19,923
	Misc.	0	64
	Parisis	0	0
	Tournaments	0	0
	Facilities	350	2,000
		<u><b>40,686</b></u>	<u><b>21,987</b></u>
<b>8</b>	<b>DONATIONS AND VOLUNTARY INCOME</b>	<b>2022 Total</b>	<b>2021 Total</b>
	Donations Received	2,360	17,379
	Gift Aid	0	0
	Grants and Sponsorship	6,905	20,866
		<u><b>9,265</b></u>	<u><b>38,245</b></u>
<b>9</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>2022 Total</b>	<b>2021 Total</b>
	RFU Tickets	11,043	0
	Kit Sales	12,963	6,357
	Annual Dinner	1,792	0
	Fundraising Income	3,454	0
	Banking Switch Incentive	1,500	0
		<u><b>30,752</b></u>	<u><b>6,357</b></u>
<b>10</b>	<b>INVESTMENT INCOME</b>		
	All of the charity's investment income of £8 (2021 - £3) arises from money held in interest bearing bank accounts.		
<b>11</b>	<b>FUNDRAISING ACTIVITIES</b>	<b>2022 Total</b>	<b>2021 Total</b>
	Annual Dinner, Beer Festival and Raffle	<u><b>3,110</b></u>	<u><b>41</b></u>

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2022**

12	CHARITABLE ACTIVITIES	2022 Total	2021 Total
	Trophies	3,127	0
	Travel and Touring	15,230	0
	Repairs and Renewals/Cleaning	453	593
	Affiliation Fees	0	0
	RFU Tickets	8,670	0
	Kit and Training Equipment Purchases	14,753	8,093
	Facilities	10,428	10,153
	Coaching Costs	2,348	1,065
	Physio and First Aid	1,253	151
	Kit Cleaning	1,552	0
	Telephone	0	0
	Electricity	0	351
	Referees	613	0
	Tournaments	1,690	50
	General Equipment Replacements	11,596	10,941
	Misc.	1,757	807
	Social	1,132	411
	Refreshments	2,502	0
	Parisis	0	0
	Administration	0	0
	Super Sunday	0	0
	Bank Charges	216	89
	Independent Examiners Fee	774	768
	Legal & Professional Fees	287	0
		<b>78,381</b>	<b>33,472</b>

13	RESERVES	Total	Designated Reserves	General Reserves
	As at 01.06.2021	80,126	-4,487	84,613
	Income	80,711	0	80,711
	Expenditure	-81,491	0	-81,491
	Transfers between funds	0	0	0
	Total Funds as at 31.05.2022	<b>79,346</b>	<b>-4,487</b>	<b>83,833</b>

14	ANALYSIS OF NET ASSETS BETWEEN FUNDS	General Funds
	Current Assets	80,294
	Current Liabilities	-948
		<b>79,346</b>

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2022****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**

	2022	2021
Net Movement in funds	-780	33,079
Decrease (increase) in debtors	-755	6,563
Increase (decrease) in creditors	204	36
Decrease (increase) in stock	-1,995	0
<b>Net cash used in operating activities</b>	<b>(£3,326)</b>	<b>£39,678</b>