

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**DIRECTORS' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31 MAY 2023**

**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 2023**

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The trustees present their annual report and financial statements for the year ended 31 May 2023 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**

For a small village club, we fielded three senior teams playing league rugby, which is an outstanding achievement as many teams in our leagues struggle to field one team. We also have a veteran side which played a number of. The first team finished in mid table; however, beat all teams finishing above them with one exception. The second team were relegated; however, with one exception, they were playing first teams. The third team played nine games, winning four and losing five.

This was another strong year across the junior section at Frampton Cotterell RFC (FCRFC), with playing numbers continuing to rise. FCRFC now runs boys teams from under 5's right through to colts and three girls' teams; some of the girls' teams being amalgamated with other clubs. FCRFC have dedicated volunteer junior coaches who train around 300 children in the skills of rugby.

#### **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 £68,826 in the bank and a small operating deficit of £4,277 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 2023**

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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 2023**

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**MEMBERS OF THE BOARD**

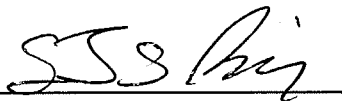
Members of the Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out on page 4 .

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:** 21 FEBRUARY 2024

**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 2023, 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: 21 FEBRUARY 2024

**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MAY 2023**

**Summary Income and Expenditure Account**

	Notes	2023	2022
<b><u>INCOME</u></b>		<b>Total</b>	<b>Total</b>
Charitable Activities	7	53,647	40,686
Donations and Voluntary Income	8	14,133	9,265
Other Trading Activities	9	29,246	30,752
Investment Income	10	208	8
<b>Total Incoming Resources</b>		<b>97,234</b>	<b>80,711</b>
<b><u>RESOURCES EXPENDED</u></b>			
<b>Cost of Generating Funds</b>			
Fundraising Costs	11	6,256	3,110
Charitable Activities	12	95,255	78,381
<b>Total Expenditure</b>		<b>101,511</b>	<b>81,491</b>
Transfers between funds		0	0
		<b>101,511</b>	<b>81,491</b>
<b>Net Incoming Resources</b>	5	<b>-4,277</b>	<b>-780</b>
<b>Total Funds Brought Forward</b>	13	<b>79,346</b>	<b>80,126</b>
<b>Total Funds Carried Forward</b>	13	<b>£75,069</b>	<b>£79,346</b>

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

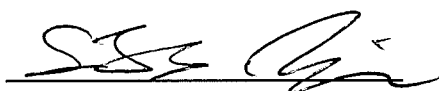
**FRAMPTON COTTERELL RUGBY FOOTBALL CLUB**

**BALANCE SHEET AS AT 31 MAY 2023**

	Notes	2023	2022
<b>CURRENT ASSETS</b>			
Stock	2	1,656	5,206
Debtors	3	6,165	3,705
Cash at Bank and in Hand		68,826	71,383
		<hr/>	<hr/>
		76,647	80,294
<b>CREDITORS; amounts falling due within one year</b>			
	4	-1,578	-948
		<hr/>	<hr/>
<b>Total Assets less Total Liabilities</b>		<b>£75,069</b>	<b>£79,346</b>
<b>Capital and Reserves</b>			
Retained Surplus	13	75,069	79,346
		<b>£75,069</b>	<b>£79,346</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 2023. 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 2023 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 21 FEBRUARY 2024 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 2023

	Notes	Total Funds 2023	Prior Year 2022
Net Cash used in operating activities	17	<u>-2,557</u>	<u>-3,326</u>
<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
		<u>0</u>	<u>0</u>
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
		<u>0</u>	<u>0</u>
Net cash provided by financing activities		0	0
Change in cash and cash equivalents in the year		-2,557	-3,326
Cash and cash equivalent brought forward		71,383	74,709
Cash and cash equivalent carried forward		<b>£68,826</b>	<b>£71,383</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 2023**

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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 2023**

<b>2</b>	<b>STOCKS</b>	<b>2023</b>	<b>2022</b>
	Goods for Resale	<b>£1,656</b>	<b>£5,206</b>
<b>3</b>	<b>DEBTORS</b>	<b>2023</b>	<b>2022</b>
	Prepayments and accrued income	6,165	3,705
	Other Debtors	0	0
		<b>£6,165</b>	<b>£3,705</b>
<b>4</b>	<b>CREDITORS: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	Accruals	1,578	774
	Other Creditors	0	174
		<b>£1,578</b>	<b>£948</b>
<b>5</b>	<b>Surplus for the year</b>	<b>2023</b>	<b>2022</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)	804	774
<b>6</b>	<b>SHARE CAPITAL</b>		
	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 2023**

<b>7</b>	<b>CHARITABLE ACTIVITIES</b>	<b>2023 Total</b>	<b>2022 Total</b>
	Tour	25,622	14,929
	Memberships and Match Fees	27,103	25,407
	Misc.	342	0
	Parisis	440	0
	Tournaments	0	0
	Facilities	140	350
		<u><b>53,647</b></u>	<u><b>40,686</b></u>
<b>8</b>	<b>DONATIONS AND VOLUNTARY INCOME</b>	<b>2023 Total</b>	<b>2022 Total</b>
	Donations Received	4,340	2,360
	Gift Aid	0	0
	Grants and Sponsorship	9,793	6,905
		<u><b>14,133</b></u>	<u><b>9,265</b></u>
<b>9</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>2023 Total</b>	<b>2022 Total</b>
	RFU Tickets	11,951	11,043
	Kit Sales	7,346	12,963
	Annual (and Other) Dinners	1,497	1,792
	Fundraising Income	8,452	3,454
	Banking Switch Incentive	0	1,500
		<u><b>29,246</b></u>	<u><b>30,752</b></u>
<b>10</b>	<b>INVESTMENT INCOME</b>		
	All of the charity's investment income of £208 (2022 - £8) arises from money held in interest bearing bank accounts.		
<b>11</b>	<b>FUNDRAISING ACTIVITIES</b>	<b>2023 Total</b>	<b>2022 Total</b>
	Annual Dinner, Beer Festival and Raffle	<u><b>6,256</b></u>	<u><b>3,110</b></u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2023

12	CHARITABLE ACTIVITIES	2023 Total	2022 Total
	Trophies	2,063	3,127
	Travel and Touring	26,557	15,230
	Repairs and Renewals/Cleaning	222	453
	Affiliation Fees	0	0
	RFU Tickets	14,362	8,670
	Kit and Training Equipment Purchases	10,800	14,753
	Facilities	13,226	10,428
	Coaching Costs	1,895	2,348
	Physio and First Aid	2,343	1,253
	Kit Cleaning	1,551	1,552
	Training	400	0
	Telephone	0	0
	Electricity	0	0
	Referees	637	613
	Tournaments	1,644	1,690
	General Equipment Replacements	7,792	11,596
	Misc.	2,243	1,757
	Social	1,629	1,132
	Refreshments	2,218	2,502
	Parisis	4,294	0
	Administration	0	0
	Donations	500	0
	Bank Charges	75	216
	Independent Examiners Fee	804	774
	Legal & Professional Fees	0	287
		<u>95,255</u>	<u>78,381</u>

13	RESERVES	Total	Designated Reserves	General Reserves
	As at 01.06.2022	79,346	-4,487	83,833
	Income	97,234	440	96,794
	Expenditure	-101,511	-4,294	-97,217
	Transfers between funds	0	0	0
	Total Funds as at 31.05.2023	<u>75,069</u>	<u>-8,341</u>	<u>83,410</u>

14	ANALYSIS OF NET ASSETS BETWEEN FUNDS	General Funds
	Current Assets	76,647
	Current Liabilities	-1,578
		<u>75,069</u>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2023**

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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**

	<b>2023</b>	<b>2022</b>
Net Movement in funds	-4,277	-780
Decrease (increase) in debtors	-2,460	-755
Increase (decrease) in creditors	630	204
Decrease (increase) in stock	3,550	-1,995
<b>Net cash used in operating activities</b>	<b>(£2,557)</b>	<b>(£3,326)</b>