

# BERWICK RANGERS COMMUNITY ACADEMY

England & Wales · Charity number 1165084

## Details

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**Other names** BERWICK STADIUM TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2016-01-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Berwick Stadium Trust  
c/o 13 Sandgate  
Berwick-Upon-Tweed  
TD15 1EP

**Phone** 07984362820

**Email** [kevin@dixonbuilders.co.uk](mailto:kevin@dixonbuilders.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE: ? TO FURTHER THE EDUCATION, AND IN PARTICULAR THE PHYSICAL EDUCATION AND WELL-BEING OF CHILDREN AND YOUNG PEOPLE THROUGH THEIR LEISURE TIME ACTIVITIES, PARTICULARLY THE SPORT OF FOOTBALL? TO INCREASE ACCESS AND PARTICIPATION IN POSITIVE ACTIVITY WITHIN THE LOCAL COMMUNITY? TO PROVIDE SAFE FACILITIES FOR PLAY AND RECREATION? TO PROVIDE SUPPORT AND GUIDANCE TO COACHES AND OTHER VOLUNTEERS ? TO CONTRIBUTE TO A HEALTHY AND SAFE COMMUNITY

**Activities:** The Berwick Stadium Trust aims to provide excellent sporting facilities for the town and surrounding area, particularly but not exclusively for participation by all age groups and abilities in the playing of football.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

## Geography

- Northumberland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,503	£39,227	-	-
2024-03-31	£139,321	£56,973	-	-
2023-03-31	£300	£300	-	-
2022-03-31	£340	£612	-	-
2021-03-31	£340	£312	-	-

## Trustees

Name	Role	Appointed
Kevin Dixon	Chair	2020-08-01
Chris Butler		2024-09-20
Daniel Crowe		2023-02-13
Jennifer Olivieri		2024-09-20
Lauren Butler		2024-09-20
ROSS AITCHISON		2023-01-10

**BERWICK RANGERS COMMUNITY ACADEMY**

England & Wales - Charity number 1165084

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# Accounts

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**Trustees' Report and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2025**  
**for**  
**Berwick Rangers Community Academy**

**Berwick Rangers Community Academy**

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**for the year ended 31st March 2025**

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**Berwick Rangers Community Academy**

**Reference and Administrative Details**  
**for the year ended 31st March 2025**

<b>Trustees</b>	Mr K Dixon Ms C Marr (resigned 10/11/25) Mr R Aitchison Mr N Thompson (resigned 10/11/25) Mr D Crowe Mr C Butler (appointed 20/9/24) L Butler (appointed 20/9/24) J Olivieri (appointed 20/9/24)
<b>Principal address</b>	13 Sandgate Berwick upon Tweed Northumberland TD15 1EP
<b>Registered charity number</b>	1165084
<b>Independent examiner</b>	Rennie Welch LLP Academy House Shedden Park Road Kelso Roxburghshire TD5 7AL

## **Berwick Rangers Community Academy**

### **Trustees' Report** **for the year ended 31st March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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 2019).

#### **Objectives and activities**

Berwick Rangers Community Academy (the Charity) objects for which it was set up are:

To further the education, and in particular the physical education and well-being of children and young people through their leisure time activities, particularly in the sport of football;

To increase access and participation in positive activity within the local community;

To provide safe facilities for play and recreation;

To provide support and guidance to coaches and other volunteers; and

To contribute to a healthy and safe community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Public benefit**

In considering the operation, achievements and performance and finances of the Charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

## **Berwick Rangers Community Academy**

### **Trustees' Report** **for the year ended 31st March 2025**

#### **Achievements and performance**

##### **Charitable activities**

It has been a year of consolidation for Berwick Rangers Community Academy, as our charity's profile and reputation continues to grow within the local community, and further afield.

We are pleased to see the Community Academy's teams enjoying success on the pitch, with Berwick Rangers Women on course for a second consecutive league title and promotion, and going well in the League Cup. Our Under 13s are also challenging at the top of the Northumberland Premiership. This success has meant that the Community Academy is already being noticed as a strong environment to develop young footballers in the North East of England, and we hope that further success will inspire more people in our community onto sport via BRCA. Berwick Rangers Women are successfully carving out their own distance identity, and have a core of committed supporters who are enjoying seeing local players representing Berwick upon Tweed. Our families within the youth teams have reported similar pride in seeing their young people representing the town.

We are also pleased to see the number of young boys and girls joining our younger age group teams growing, and it is encouraging to see a number of girls playing every week within our Under 11 side, playing alongside boys and more than holding their own. Importantly, both our Under 10 and Under 11 teams have a focus on children enjoying sport and exercise, while also developing their footballing skills.

Our partnerships within the community also continue to develop. We have welcomed collaboration with new businesses, as well as strengthening our links with existing partners. We continue to work proactively with local schools and with Northumberland Holiday Provision, and we have once again provided successful school holiday camps for children from low income families. Our fundraising efforts have also led to successful work with the Co-op, which has supported maintaining the Academy's minibus to allow us to overcome some of the geographical barriers we face in a relatively isolated community.

We know there is still work to be done as we strive towards our charity's objectives. Recently, the North East was revealed to have the highest childhood obesity rates in England, and our town - like so many others - has been blighted by the consequences of poor mental health this year. We know the importance of sport and activity to help show young people the importance of exercise and physical wellbeing, and the vital role that football can play in building confidence, self-esteem, teamwork and happiness. Moving into next year, we remain focused on improving the delivery of all of our services, and continuing to grow.

#### **Financial review**

##### **Financial position**

The Charity has explored avenues of public funding during the year and will continue to do so in the future.

Total income for the year amounted to £46,503 (2024: £139,321). Total expenditure for the year was £39,227 (2024: £56,973) which resulted in an overall surplus of £7,276 (2024: surplus of £82,348) being recorded.

Total unrestricted funds at the year end were £88,727 (2024: £81,451), which the trustees believe are sufficient to allow them to continue with their charitable objectives.

#### **Structure, governance and management**

##### **Governing document**

The Charity is administered and managed in accordance with its constitution adopted on 7th January 2016 (as amended on 13th March 2023) and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1165084).

##### **Recruitment and appointment of new trustees**

The Charity shall have a Board of Trustees comprising at least 3 persons.

New trustees may be recruited to the Board at any time by the trustees. In selecting individuals for the appointment of trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity. The trustees may, by and from their number and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.

**Berwick Rangers Community Academy**

**Trustees' Report**  
**for the year ended 31st March 2025**

**Structure, governance and management**

**Risk management**

The trustees have conducted a review of the major risks to which the Charity is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 16th January 2026 and signed on its behalf by:

Mr K Dixon - Trustee



**Independent Examiner's Report to the Trustees of  
Berwick Rangers Community Academy**

**Independent examiner's report to the trustees of Berwick Rangers Community Academy**

I report to the charity trustees on my examination of the accounts of Berwick Rangers Community Academy (the Trust) for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Thompson CTA ATT

Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

16th January 2026

**Berwick Rangers Community Academy**

**Statement of Financial Activities**  
**for the year ended 31st March 2025**

	<b>Notes</b>	<b>2025 Unrestricted fund £</b>	<b>2024 Total funds £</b>
<b>Income and endowments from</b>			
Donations and legacies		25,658	102,033
<b>Charitable activities</b>			
Operational activities		20,845	37,288
<b>Total</b>		<u>46,503</u>	<u>139,321</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Governance costs		3,000	3,000
Operational activities		36,227	53,973
<b>Total</b>		<u>39,227</u>	<u>56,973</u>
<b>NET INCOME</b>		7,276	82,348
<b>Reconciliation of funds</b>			
Total funds brought forward		81,451	(897)
<b>Total funds carried forward</b>		<u><u>88,727</u></u>	<u><u>81,451</u></u>

The notes form part of these financial statements

**Berwick Rangers Community Academy**

**Balance Sheet**  
**31st March 2025**

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
<b>Fixed assets</b>			
Tangible assets	4	2,603	2,799
Investments	5	83,167	72,047
		<u>85,770</u>	<u>74,846</u>
<b>Current assets</b>			
Debtors	6	5,000	-
Cash at bank and in hand		4,857	10,551
		<u>9,857</u>	<u>10,551</u>
<b>Creditors</b>			
Amounts falling due within one year	7	(6,900)	(3,946)
		<u>2,957</u>	<u>6,605</u>
<b>Net current assets</b>			
		<u>88,727</u>	<u>81,451</u>
<b>Total assets less current liabilities</b>			
		<u>88,727</u>	<u>81,451</u>
<b>NET ASSETS</b>		<u>88,727</u>	<u>81,451</u>
<b>Funds</b>	8		
Unrestricted funds		88,727	81,451
		<u>88,727</u>	<u>81,451</u>
<b>Total funds</b>		<u>88,727</u>	<u>81,451</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th January 2026 and were signed on its behalf by:

Mr K Dixon - Trustee

*K Dixon*

The notes form part of these financial statements

## **Berwick Rangers Community Academy**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Berwick Rangers Community Academy is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1165084

##### **Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Playing equipment - 20% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2025**

**2. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**3. Comparatives for the statement of financial activities**

	<b>Unrestricted fund £</b>
<b>Income and endowments from</b>	
Donations and legacies	102,033
<b>Charitable activities</b>	
Operational activities	37,288
<b>Total</b>	<u>139,321</u>
<b>Expenditure on</b>	
<b>Charitable activities</b>	
Governance costs	3,000
Operational activities	53,973
<b>Total</b>	<u>56,973</u>
<b>NET INCOME</b>	82,348
<b>Reconciliation of funds</b>	
Total funds brought forward	(897)
<b>Total funds carried forward</b>	<u><u>81,451</u></u>

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2025**

**4. Tangible fixed assets**

	<b>Playing equipment £</b>
<b>Cost</b>	
At 1st April 2024	3,499
Additions	390
	<hr/>
At 31st March 2025	3,889
	<hr/>
<b>Depreciation</b>	
At 1st April 2024	700
Charge for year	586
	<hr/>
At 31st March 2025	1,286
	<hr/>
<b>Net book value</b>	
At 31st March 2025	2,603
	<hr/> <hr/>
At 31st March 2024	2,799
	<hr/> <hr/>

**5. Fixed asset investments**

	<b>Unlisted investments £</b>
<b>Market value</b>	
At 1st April 2024	72,047
Additions	11,120
	<hr/>
At 31st March 2025	83,167
	<hr/>
<b>Net book value</b>	
At 31st March 2025	83,167
	<hr/> <hr/>
At 31st March 2024	72,047
	<hr/> <hr/>

There were no investment assets outside the UK.

**6. Debtors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Other debtors	5,000	-
	<hr/> <hr/>	<hr/> <hr/>

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2025**

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,900	3,946
	<u>6,900</u>	<u>3,946</u>

**8. Movement in funds**

	<b>At 1.4.24</b>	<b>Net</b>	<b>At</b>
	<b>£</b>	<b>movement</b>	<b>31.3.25</b>
		<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	81,451	7,276	88,727
	<u>81,451</u>	<u>7,276</u>	<u>88,727</u>
<b>TOTAL FUNDS</b>	<u>81,451</u>	<u>7,276</u>	<u>88,727</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	46,503	(39,227)	7,276
	<u>46,503</u>	<u>(39,227)</u>	<u>7,276</u>
<b>TOTAL FUNDS</b>	<u>46,503</u>	<u>(39,227)</u>	<u>7,276</u>

**Comparatives for movement in funds**

	<b>At 1.4.23</b>	<b>Net</b>	<b>At</b>
	<b>£</b>	<b>movement</b>	<b>31.3.24</b>
		<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	(897)	82,348	81,451
	<u>(897)</u>	<u>82,348</u>	<u>81,451</u>
<b>TOTAL FUNDS</b>	<u>(897)</u>	<u>82,348</u>	<u>81,451</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	139,321	(56,973)	82,348
	<u>139,321</u>	<u>(56,973)</u>	<u>82,348</u>
<b>TOTAL FUNDS</b>	<u>139,321</u>	<u>(56,973)</u>	<u>82,348</u>

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2025**

**8. Movement in funds - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.4.23</b>	<b>Net</b>	<b>At</b>
	<b>£</b>	<b>movement</b>	<b>31.3.25</b>
		<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	(897)	89,624	88,727
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>(897)</b>	<b>89,624</b>	<b>88,727</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	185,824	(96,200)	89,624
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>185,824</b>	<b>(96,200)</b>	<b>89,624</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. Related party transactions**

During the year the charity received a donation of £22,403 from Chris Butler who is a trustee. There were no conditions attached to this donation.

**10. Employees**

There were no employees during the year.

**Berwick Rangers Community Academy**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	23,354	78,033
Grants	2,304	24,000
	<hr/>	<hr/>
	25,658	102,033
<b>Charitable activities</b>		
Sponsorships	15,989	18,833
Subscriptions	3,610	2,350
Room and facility hire	-	4,075
Admissions	-	1,007
Fundraising events	-	2,938
Tea bar income	-	4,357
Social lotteries	1,246	3,728
	<hr/>	<hr/>
	20,845	37,288
<b>Total incoming resources</b>	46,503	139,321
<b>Expenditure</b>		
<b>Charitable activities</b>		
Rent and pitch hire	17,732	15,313
Postage and stationery	-	130
Coaching costs	9,402	7,360
Kit	117	20,734
Match officials	173	90
Event and catering costs	4,225	8,221
IT software and consumables	780	485
Repairs and maintenance	156	221
Regulatory costs	871	677
Motor and travel	1,737	-
Miscellaneous expenses	448	42
Playing equipment	586	700
	<hr/>	<hr/>
	36,227	53,973
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	3,000	3,000
	<hr/>	<hr/>
Total resources expended	39,227	56,973
<b>Net income</b>	<hr/> <hr/>	<hr/> <hr/>
	7,276	82,348

This page does not form part of the statutory financial statements

**BERWICK RANGERS COMMUNITY ACADEMY**

England & Wales - Charity number 1165084

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# Accounts

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**Trustees' Report and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2024**  
**for**  
**Berwick Rangers Community Academy**

**Berwick Rangers Community Academy**









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**Berwick Rangers Community Academy**

**Reference and Administrative Details**  
**for the year ended 31st March 2024**

**Trustees**

Mr K Dixon   
Ms C Marr   
Mr R Aitchison   
Mr N Thompson   
Mr D Crowe   
Mr C Butler (appointed 20/9/24)   
L Butler (appointed 20/9/24)   
J Olivieri (appointed 20/9/24) 

**Principal address**

13 Sandgate  
Berwick upon Tweed  
Northumberland  
TD15 1EP

**Registered charity number**

1165084

**Independent examiner**

Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

## **Berwick Rangers Community Academy**

### **Trustees' Report** **for the year ended 31st March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 2019).

#### **Objectives and activities**

Berwick Rangers Community Academy (the Charity) objects for which it was set up are:

To further the education, and in particular the physical education and well-being of children and young people through their leisure time activities, particularly in the sport of football;

To increase access and participation in positive activity within the local community;

To provide safe facilities for play and recreation;

To provide support and guidance to coaches and other volunteers; and

To contribute to a healthy and safe community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Public benefit**

In considering the operation, achievements and performance and finances of the Charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

#### **Achievement and performance**

This has been a formative year for Berwick Rangers Community Academy, with significant progress made in expanding opportunities for young players and the development of our women's team. The groundwork laid in previously has proven instrumental in shaping the Academy's future, with a strong emphasis on community engagement, accessibility, and sporting excellence.

One of our key achievements this year has been the successful launch and growth of our junior and women's teams. These teams have provided invaluable opportunities for players of all ages and abilities, fostering not only footballing talent but also teamwork, confidence, and community spirit. The enthusiasm and dedication of our coaches, volunteers, and players have been instrumental in making this vision a reality.

Fundraising efforts have also been a key of our progress, allowing us to support our teams and ensure that cost is not a barrier to participation. Through community events, sponsorships, and partnerships with local businesses, we have secured vital funding that helps sustain and grow our initiatives. These partnerships have been mutually beneficial, strengthening ties between the Academy and the wider community.

The governance of the Academy has also evolved, with the addition of new trustees who bring a broader and more diverse skill set. Their expertise and passion have contributed to more strategic decision-making and long-term sustainability. This has been particularly important as we continue to align our goals with the wider community-focused objectives of Berwick Rangers Football Club.

Looking ahead, we remain committed to expanding our reach, improving our facilities, and ensuring football remains an accessible and enjoyable sport for all. The progress made over the past year has set strong foundations for future growth, and we are excited about what lies ahead for Berwick Rangers Community Academy.

As trustees, we are immensely proud of the achievements this year and look forward to continuing to build an inclusive and thriving football community.

## **Berwick Rangers Community Academy**

### **Trustees' Report** **for the year ended 31st March 2024**

#### **Financial review**

The Charity has explored avenues of public funding during the year and will continue to do so in the future.

Total income for the year amounted to £139,321 (2023: £Nil). Total expenditure for the year was £56,973 (2023: £300) which resulted in an overall surplus of £82,348 (2023: deficit of £300) being recorded.

Total unrestricted funds at the year end were £81,451 (2023: Deficit of £897), which the trustees believe are sufficient to allow them to continue with their charitable objectives.

#### **Structure, governance and management**

##### **Governing document**

The Charity is administered and managed in accordance with its constitution adopted on 7th January 2016 (as amended on 13th March 2023) and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1165084).

##### **Recruitment and appointment of new trustees**

The Charity shall have a Board of Trustees comprising at least 3 persons.

New trustees may be recruited to the Board at any time by the trustees. In selecting individuals for the appointment of trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity. The trustees may, by and from their number and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.

##### **Risk management**

The trustees have conducted a review of the major risks to which the Charity is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

##### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27th May 2025 and signed on its behalf by:

Mr K Dixon - Trustee

**Independent Examiner's Report to the Trustees of  
Berwick Rangers Community Academy**

**Independent examiner's report to the trustees of Berwick Rangers Community Academy**

I report to the charity trustees on my examination of the accounts of Berwick Rangers Community Academy (the Trust) for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Mark Thompson*

Mark Thompson CTA ATT

Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

27th May 2025

**Berwick Rangers Community Academy****Statement of Financial Activities**  
**for the year ended 31st March 2024**

	<b>Notes</b>	<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>Income and endowments from</b>			
Donations and legacies		102,033	-
<b>Charitable activities</b>			
Operational activities		37,288	-
<b>Total</b>		<u>139,321</u>	<u>-</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Governance costs		3,000	300
Operational activities		53,973	-
<b>Total</b>		<u>56,973</u>	<u>300</u>
<b>NET INCOME/(EXPENDITURE)</b>		82,348	(300)
<b>Reconciliation of funds</b>			
Total funds brought forward		(897)	(597)
<b>Total funds carried forward</b>		<u><u>81,451</u></u>	<u><u>(897)</u></u>

**Berwick Rangers Community Academy****Balance Sheet**  
**31st March 2024**

	<b>Notes</b>	<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>Fixed assets</b>			
Tangible assets	4	2,799	-
Investments	5	72,047	-
		<u>74,846</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank and in hand		10,551	3
<b>Creditors</b>			
Amounts falling due within one year	6	(3,946)	(900)
		<u>6,605</u>	<u>(897)</u>
<b>Net current assets/(liabilities)</b>			
		81,451	(897)
<b>Total assets less current liabilities</b>		<u>81,451</u>	<u>(897)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>81,451</u>	<u>(897)</u>
<b>Funds</b>	7		
Unrestricted funds		81,451	(897)
<b>Total funds</b>		<u>81,451</u>	<u>(897)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th May 2025 and were signed on its behalf by:

Mr K Dixon - Trustee

## **Berwick Rangers Community Academy**

### **Notes to the Financial Statements** **for the year ended 31st March 2024**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Berwick Rangers Community Academy is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1165084

##### **Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Playing equipment - 20% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024**

**2. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**3. Comparatives for the statement of financial activities**

	<b>Unrestricted fund £</b>
<b>Expenditure on Charitable activities</b>	
Governance costs	300
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(300)
<b>Reconciliation of funds</b>	
Total funds brought forward	(597)
	<hr/>
<b>Total funds carried forward</b>	<u>(897)</u>

**4. Tangible fixed assets**

	<b>Playing equipment £</b>
<b>Cost</b>	
Additions	3,499
	<hr/>
<b>Depreciation</b>	
Charge for year	700
	<hr/>
<b>Net book value</b>	
At 31st March 2024	<u>2,799</u>
At 31st March 2023	<u>-</u>

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2024**

**5. Fixed asset investments**

	Listed investments £
<b>Market value</b>	
Additions	72,047
<b>Net book value</b>	
At 31st March 2024	72,047
At 31st March 2023	-

There were no investment assets outside the UK.

**6. Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	3,946	900

**7. Movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	(897)	82,348	81,451
<b>TOTAL FUNDS</b>	(897)	82,348	81,451

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,321	(56,973)	82,348
<b>TOTAL FUNDS</b>	139,321	(56,973)	82,348

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	(597)	(300)	(897)
<b>TOTAL FUNDS</b>	(597)	(300)	(897)

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024**

**7. Movement in funds - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	-	(300)	(300)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(300)</u>	<u>(300)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.4.22 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.24 £</b>
<b>Unrestricted funds</b>			
General fund	(597)	82,048	81,451
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>(597)</u>	<u>82,048</u>	<u>81,451</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	139,321	(57,273)	82,048
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>139,321</u>	<u>(57,273)</u>	<u>82,048</u>

**8. Related party transactions**

The total amount of donations received without conditions from trustees or other related parties during the year was £Nil (2023 £Nil).

**9. Employees**

There were no employees during the year.

**Berwick Rangers Community Academy****Detailed Statement of Financial Activities**  
**for the year ended 31st March 2024**

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	78,033	-
Grants	24,000	-
	<hr/> 102,033	<hr/> -
<b>Charitable activities</b>		
Sponsorships	18,833	-
Subscriptions	2,350	-
Room and facility hire	4,075	-
Admissions	1,007	-
Fundraising events	2,938	-
Tea bar income	4,357	-
Social lotteries	3,728	-
	<hr/> 37,288	<hr/> -
<b>Total incoming resources</b>	139,321	-
<b>Expenditure</b>		
<b>Charitable activities</b>		
Rent and pitch hire	15,313	-
Postage and stationery	130	-
Coaching costs	7,360	-
Kit	20,734	-
Match officials	90	-
Event and catering costs	8,221	-
IT software and consumables	485	-
Repairs and maintenance	221	-
Regulatory costs	677	-
Miscellaneous expenses	42	-
Playing equipment	700	-
	<hr/> 53,973	<hr/> -
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	3,000	300
	<hr/> 56,973	<hr/> 300
<b>Total resources expended</b>		
	<hr/> 56,973	<hr/> 300
<b>Net income/(expenditure)</b>	<hr/> <hr/> 82,348	<hr/> <hr/> (300)

**BERWICK RANGERS COMMUNITY ACADEMY**

England & Wales - Charity number 1165084

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# Accounts

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**Trustees' Report and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2023**  
**for**  
**Berwick Rangers Community Academy**  
**Previously known as Berwick Stadium Trust**

**Berwick Rangers Community Academy**

**Contents of the Financial Statements**  
**for the year ended 31st March 2023**

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**Berwick Rangers Community Academy**

**Reference and Administrative Details**  
**for the year ended 31st March 2023**

<b>Trustees</b>	Mr J Bell (resigned 01/12/22) Mr K Dixon (Chair) Mr L Fletcher (resigned 14/11/22) Mr C Smith (resigned 01/12/22) Mr M Murray (resigned 01/12/22) Ms C Marr Mr C Pike (resigned 09/11/22) Mr R Aitchison (appointed 10/01/23) Mr N Thompson (appointed 13/02/23) Mr D Crowe (appointed 13/02/23)
<b>Principal address</b>	13 Sandgate Berwick upon Tweed Northumberland TD15 1EP
<b>Registered charity number</b>	1165084
<b>Independent examiner</b>	Mark Thompson CTA ATT Rennie Welch LLP Academy House Shedden Park Road Kelso Roxburghshire TD5 7AL

## Berwick Rangers Community Academy

### Trustees' Report for the year ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 2019).

#### **Objectives and activities**

Berwick Rangers Community Academy (the Charity) objects for which it was set up are:

To further the education, and in particular the physical education and well-being of children and young people through their leisure time activities, particularly in the sport of football;

To increase access and participation in positive activity within the local community;

To provide safe facilities for play and recreation;

To provide support and guidance to coaches and other volunteers; and

To contribute to a healthy and safe community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Public benefit**

In considering the operation, achievements and performance and finances of the Charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

#### **Achievement and performance**

This has proved to be a formative year for Berwick Rangers Community Academy, with preparatory changes made in March 2023 for future plans. Parallels with the community-based objectives of the new board of Berwick Rangers Football Club plc were recognised and a change in name and new trustees followed in the latter part of the accounting year. Plans were made for the introduction of a women's team, a number of junior teams and other community support-based initiatives. The period since the accounting date has seen these plans gather pace and come to fruition.

The trustees continue to keep abreast of local sporting developments and remain committed to providing inexpensive and where possible free of charge facilities for the playing of football. The trustees are alert to the possibilities of widening the local offer and range of sports facilities.

As trustees we are delighted with the progress and achievements for this year and look forward to growing the Academy further.

#### **Financial review**

The Charity has explored avenues of public funding during the year and will continue to do so in the future.

Total income for the year amounted to £Nil (2022: £Nil) which resulted in an operating deficit of £300 (2022: deficit of £300) being recorded.

Total unrestricted funds at the year end were in deficit by £897 (2022: £597), which the trustees have addressed in subsequent months through sourcing additional funding streams.

**Berwick Rangers Community Academy**

**Trustees' Report**  
**for the year ended 31st March 2023**

**Structure, governance and management**

The Charity is administered and managed in accordance with its constitution adopted on 7th January 2016 (as amended on 13th March 2023) and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1165084).

The Charity shall have a Board of Trustees comprising at least 3 persons.

New trustees may be recruited to the Board at any time by the trustees. In selecting individuals for the appointment of trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity. The trustees may, by and from their number and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.

**Risk management**

The trustees have conducted a review of the major risks to which the Charity is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

**Change of name**

The charity passed a special resolution on 13th March 2023 changing its name from Berwick Stadium Trust to Berwick Rangers Community Academy.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29th November 2023 and signed on its behalf by:



Mr K Dixon - Trustee

**Independent Examiner's Report to the Trustees of  
Berwick Rangers Community Academy**

**Independent examiner's report to the trustees of Berwick Rangers Community Academy**

I report to the charity trustees on my examination of the accounts of Berwick Rangers Community Academy (the Trust) for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Thompson CTA ATT

Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

29th November 2023

**Berwick Rangers Community Academy**

**Statement of Financial Activities**  
**for the year ended 31st March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>Expenditure on Charitable activities</b>			
Governance costs		<u>300</u>	<u>300</u>
<b>NET INCOME/(EXPENDITURE)</b>		(300)	(300)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>(597)</u>	<u>(297)</u>
<b>Total funds carried forward</b>		<u><u>(897)</u></u>	<u><u>(597)</u></u>

The notes form part of these financial statements

**Berwick Rangers Community Academy**

**Balance Sheet**  
**31st March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>Current assets</b>			
Cash at bank and in hand		3	3
<b>Creditors</b>			
Amounts falling due within one year	4	(900)	(600)
<b>Net current assets/(liabilities)</b>		<u>(897)</u>	<u>(597)</u>
<b>Total assets less current liabilities</b>		<u>(897)</u>	<u>(597)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(897)</u>	<u>(597)</u>
<b>Funds</b>			
Unrestricted funds	5	<u>(897)</u>	<u>(597)</u>
<b>Total funds</b>		<u>(897)</u>	<u>(597)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th November 2023 and were signed on its behalf by:



Mr K Dixon - Trustee

The notes form part of these financial statements

## **Berwick Rangers Community Academy**

### **Notes to the Financial Statements for the year ended 31st March 2023**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Berwick Rangers Community Academy is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1165084.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2023**

**2. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**3. Comparatives for the statement of financial activities**

	<b>Unrestricted fund £</b>
<b>Expenditure on Charitable activities</b>	
Governance costs	<u>300</u>
<b>NET INCOME/(EXPENDITURE)</b>	(300)
<b>Reconciliation of funds</b>	
Total funds brought forward	<u>(297)</u>
<b>Total funds carried forward</b>	<u><u>(597)</u></u>

**4. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	<u>900</u>	<u>600</u>

**5. Movement in funds**

	<b>At 1.4.22 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.23 £</b>
<b>Unrestricted funds</b>			
General fund	<u>(597)</u>	<u>(300)</u>	<u>(897)</u>
<b>TOTAL FUNDS</b>	<u><u>(597)</u></u>	<u><u>(300)</u></u>	<u><u>(897)</u></u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	-	<u>(300)</u>	<u>(300)</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u><u>(300)</u></u>	<u><u>(300)</u></u>

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2023**

**5. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	(297)	(300)	(597)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>(297)</u>	<u>(300)</u>	<u>(597)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(300)	(300)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(300)</u>	<u>(300)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	(297)	(600)	(897)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>(297)</u>	<u>(600)</u>	<u>(897)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(600)	(600)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(600)</u>	<u>(600)</u>

**Berwick Rangers Community Academy**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2023**

**6. Related party transactions**

The total amount of donations received without conditions from trustees or other related parties during the year was £Nil (2022 £Nil).

**7. Employees**

There were no employees during the year.

**Berwick Rangers Community Academy**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2023**

	2023 £	2022 £
<b>Total incoming resources</b>	-	-
<b>Expenditure</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>300</u>	<u>300</u>
Total resources expended	<u>300</u>	<u>300</u>
<b>Net expenditure</b>	<u>(300)</u>	<u>(300)</u>

This page does not form part of the statutory financial statements

**BERWICK RANGERS COMMUNITY ACADEMY**

England & Wales - Charity number 1165084

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# Accounts

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**Trustees' Report and**  
**Financial Statements**  
**for the Year Ended 31st March 2022**  
**for**  
**Berwick Stadium Trust**

**Berwick Stadium Trust**

**Contents of the Financial Statements**  
**for the year ended 31st March 2022**

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**Berwick Stadium Trust**

**Reference and Administrative Details**  
**for the year ended 31st March 2022**

<b>Trustees</b>	Mr J Bell Mr K Dixon (Chair) Mr L Fletcher (resigned 14/11/22) Mr C Smith Mr M Murray Ms C Marr (Treasurer) (appointed 12/04/21) Mr C Pike (Secretary) (appointed 12/04/21; resigned 09/11/22)
<b>Principal address</b>	13 Sandgate Berwick upon Tweed Northumberland TD15 1EP
<b>Registered charity number</b>	1165084
<b>Independent examiner</b>	Rennie Welch LLP Academy House Shedden Park Road Kelso Roxburghshire TD5 7AL

**Berwick Stadium Trust**  
**Trustees' Report**  
**for the year ended 31st March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 2019).

**Objectives and activities**

Berwick Stadium Trust (The Trust's) objects for which it was set up are:

To further the education, and in particular the physical education and well-being of children and young people through their leisure time activities, particularly in the sport of football;

To increase access and participation in positive activity within the local community;

To provide safe facilities for play and recreation;

To provide support and guidance to coaches and other volunteers; and

To contribute to a healthy and safe community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

**Public benefit**

In considering the operation, achievements and performance and finances of the Trust, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

**Achievement and performance**

The trustees have kept abreast of local developments during the year, and are pleased to see construction work on a new sports centre near completion. This includes a 3G artificial football pitch. Shielfield Park Stadium, encompassing Old Shielfield, is also undergoing change, with new leasing arrangements to increase use. Tweedmouth Rangers Football Club have also opened new pitches at East Ord and this development continues.

The Trust remains committed to providing inexpensive, and where possible free of charge, facilities for the playing of football, and is alert to possibilities of widening the local offer and range of sports facilities.

**Financial review**

As explained above, the trust has explored avenues of public funding during the year and will continue to do so in the future.

Total income for the year amounted to £Nil (2021: £340) which resulted in an operating deficit of £300 (2021: Surplus of £28) being recorded.

Total unrestricted funds at the year end were in deficit by £597 (2021: £297), which the trustees will attempt to address in the coming months ahead through sourcing additional funding streams.

**Structure, governance and management**

The Trust is administered and managed in accordance with its constitution adopted on 6th January 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1165084).

**Berwick Stadium Trust**  
**Trustees' Report**  
**for the year ended 31st March 2022**

**Structure, governance and management continued**

The Trust shall have a Board of Trustees comprising at least 3 persons.

New trustees may be recruited to the Board at any time by the trustees. In selecting individuals for the appointment of trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Trust. The trustees may, by and from their number and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.

**Risk management**

The trustees have conducted a review of the major risks to which the trust is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

**Statement of trustees' responsibilities**


The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23<sup>rd</sup> November 2022 and signed on its behalf by:

  
.....  
Mr J Bell - Trustee

**Independent Examiner's Report to the Trustees of  
Berwick Stadium Trust**

**Independent examiner's report to the trustees of Berwick Stadium Trust**

I report to the charity trustees on my examination of the accounts of Berwick Stadium Trust (the Trust) for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Thompson  
CTA ATT  
Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

Date: 23<sup>rd</sup> November 2022

**Berwick Stadium Trust**

**Statement of Financial Activities**  
**for the year ended 31st March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>Income and endowments from</b>			
Donations and legacies		-	340
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Governance costs		300	312
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(300)	28
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>		(297)	(325)
		<hr/>	<hr/>
<b>Total funds carried forward</b>		<u>(597)</u>	<u>(297)</u>

The notes form part of these financial statements

**Berwick Stadium Trust**

**Balance Sheet**  
**31st March 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>Current assets</b>	<b>Notes</b>		
Cash at bank		3	3
<b>Creditors</b>			
Amounts falling due within one year	4	(600)	(300)
		<u>          </u>	<u>          </u>
<b>Net current assets/(liabilities)</b>		<u>(597)</u>	<u>(297)</u>
<b>Total assets less current liabilities</b>		<u>(597)</u>	<u>(297)</u>
		<u>          </u>	<u>          </u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(597)</u>	<u>(297)</u>
<b>Funds</b>	5		
Unrestricted funds		<u>(597)</u>	<u>(297)</u>
<b>Total funds</b>		<u>(597)</u>	<u>(297)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23<sup>rd</sup> November 2022 and were signed on its behalf by:

  
.....  
Mr J Bell - Trustee

## **Berwick Stadium Trust**

### **Notes to the Financial Statements** **for the year ended 31st March 2022**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Berwick Stadium Trust is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1165084

##### **Income**

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **Financial instruments**

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Berwick Stadium Trust**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2022**

**2. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**3. Comparatives for the statement of financial activities**

	Unrestricted fund £
<b>Income and endowments from</b> Donations and legacies	340
<b>Expenditure on</b> <b>Charitable activities</b> Governance costs	<u>312</u>
<b>NET INCOME</b>	28
 <b>Reconciliation of funds</b>	
<b>Total funds brought forward</b>	(325)
	<hr/>
<b>Total funds carried forward</b>	<u>(297)</u>

**4. Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	<u>600</u>	<u>300</u>

**5. Movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b> General fund	(297)	(300)	(597)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(297)</u>	<u>(300)</u>	<u>(597)</u>

**Berwick Stadium Trust**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2022**

**5. Movement in funds - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(300)	(300)
	—	—	—
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(300)</u>	<u>(300)</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	(325)	28	(297)
	—	—	—
<b>TOTAL FUNDS</b>	<u>(325)</u>	<u>28</u>	<u>(297)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	340	(312)	28
	—	—	—
<b>TOTAL FUNDS</b>	<u>340</u>	<u>(312)</u>	<u>28</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	(325)	(272)	(597)
	—	—	—
<b>TOTAL FUNDS</b>	<u>(325)</u>	<u>(272)</u>	<u>(597)</u>

**Berwick Stadium Trust**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2022**

**5. Movement in funds - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	340	(612)	(272)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>340</u>	<u>(612)</u>	<u>(272)</u>

**6. Related party transactions**

The total amount of donations received without conditions from trustees or other related parties during the year was £Nil (2021 £340).

**7. Employees**

There were no employees during the year.

**Berwick Stadium Trust**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2022**

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	-	<u>340</u>
<b>Total incoming resources</b>	-	340
<b>Expenditure</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>300</u>	<u>312</u>
Total resources expended	<u>300</u>	<u>312</u>
<b>Net (expenditure)/income</b>	<u>(300)</u>	<u>28</u>

This page does not form part of the statutory financial statements



**BERWICK RANGERS COMMUNITY ACADEMY**

England & Wales - Charity number 1165084

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# Accounts

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REGISTERED CHARITY NUMBER: 1165084

Trustees' Report and  
Financial Statements  
for the Year Ended 31st March 2021  
for  
Berwick Stadium Trust

**Berwick Stadium Trust**

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for the year ended 31st March 2021**

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**Berwick Stadium Trust**

**Reference and Administrative Details**  
**for the year ended 31st March 2021**

<b>Trustees</b>	Mr J Bell	
	Mr P E Unwin	(resigned 10/01/21)
	Mr W T Blyth	(resigned 10/01/21)
	Mr K Dixon	(Chair) (appointed 11/08/20)
	Mr L Fletcher	(appointed 11/08/20)
	Mr C Smith	(appointed 11/08/20)
	Mr M Murray	(appointed 11/08/20)
	Ms C Marr	(Treasurer) (appointed 12/04/21)
	Mr C Pike	(Secretary) (appointed 12/04/21)

**Principal address** 13 Sandgate  
Berwick upon Tweed  
Northumberland  
TD15 1EP

**Registered charity number** 1165084

**Independent examiner** Mark Thompson  
Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

**Berwick Stadium Trust**  
**Trustees' Report**  
**for the year ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

**Objectives and activities**

Berwick Stadium Trust (The Trust's) objects for which it was set up are:

To further the education, and in particular the physical education and well-being of children and young people through their leisure time activities, particularly in the sport of football;

To increase access and participation in positive activity within the local community;

To provide safe facilities for play and recreation;

To provide support and guidance to coaches and other volunteers; and

To contribute to a healthy and safe community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

**Public benefit**

In considering the operation, achievements and performance and finances of the Trust, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

**Achievement and performance**

The trustees have kept abreast of local developments during the year, and are pleased to see construction work on a new sports centre near completion. This includes a 3G artificial football pitch, but it is unclear as to what level of football the facilities will accommodate. Sheffield Park stadium is also undergoing change, with potential new landlords in place.

The Trust remains committed to providing inexpensive, and where possible free of charge, facilities for the playing of football, and is alert to possibilities of widening the local offer and range of sports facilities.

**Financial review**

As explained above, the trust has explored avenues of public funding during the year and will continue to do so in the future.

Total income for the year amounted to £340 (2020: £10) which resulted in an operating surplus of £28 (2020: Deficit of £326) being recorded.

Total unrestricted funds at the year end were in deficit by £297 (2020: £325), which the trustees will attempt to address in the coming months ahead through sourcing additional funding streams.

**Structure, governance and management**

The Trust is administered and managed in accordance with its constitution adopted on 6th January 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1165084).

**Berwick Stadium Trust**  
**Trustees' Report**  
**for the year ended 31st March 2021**

**Structure, governance and management continued**

The Trust shall have a Board of Trustees comprising at least 3 persons.

New trustees may be recruited to the Board at any time by the trustees. In selecting individuals for the appointment of trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Trust. The trustees may, by and from their number and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.

**Risk management**

The trustees have conducted a review of the major risks to which the trust is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22nd September 2021 and signed on its behalf by:



Mr J Bell - Trustee

**Independent Examiner's Report to the Trustees of  
Berwick Stadium Trust**

**Independent examiner's report to the trustees of Berwick Stadium Trust**

I report to the charity trustees on my examination of the accounts of Berwick Stadium Trust (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Thompson  
CTA ATT  
Rennie Welch LLP  
Academy House  
Shedden Park Road  
Kelso  
Roxburghshire  
TD5 7AL

22nd September 2021

**Berwick Stadium Trust**  
**Statement of Financial Activities**  
**for the year ended 31st March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>Income and endowments from</b> Donations and legacies		340	10
<b>Expenditure on</b> <b>Charitable activities</b> Governance costs		312	336
<b>NET INCOME/(EXPENDITURE)</b>		28	(326)
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>		(325)	1
<b>Total funds carried forward</b>		(297)	(325)

The notes form part of these financial statements

**Berwick Stadium Trust**

**Balance Sheet**  
**31st March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>Current assets</b>			
Cash at bank		3	251
<b>Creditors</b>			
Amounts falling due within one year	4	(300)	(576)
		<u>          </u>	<u>          </u>
<b>Net current assets/(liabilities)</b>		<u>(297)</u>	<u>(325)</u>
<b>Total assets less current liabilities</b>		<u>(297)</u>	<u>(325)</u>
		<u>          </u>	<u>          </u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(297)</u>	<u>(325)</u>
<b>Funds</b>	5		
Unrestricted funds		<u>(297)</u>	<u>(325)</u>
<b>Total funds</b>		<u>(297)</u>	<u>(325)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd September 2021 and were signed on its behalf by:

Mr J Bell - Trustee



The notes form part of these financial statements

## Berwick Stadium Trust

### Notes to the Financial Statements for the year ended 31st March 2021

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Berwick Stadium Trust is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1165084

##### **Income**

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **Financial instruments**

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Berwick Stadium Trust**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**2. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**3. Comparatives for the statement of financial activities**

	<b>Unrestricted fund £</b>
<b>Income and endowments from</b> Donations and legacies	10
<b>Expenditure on</b> <b>Charitable activities</b> Governance costs	336
	(326)
<b>Reconciliation of funds</b>	
<b>Total funds brought forward</b>	1
	(325)

**4. Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	<u>300</u>	<u>576</u>

**5. Movement in funds**

	<b>At 1.4.20 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.21 £</b>
<b>Unrestricted funds</b>			
General fund	(325)	28	(297)
	(325)	28	(297)
<b>TOTAL FUNDS</b>			

**Berwick Stadium Trust**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**5. Movement in funds - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	340	(312)	28
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>340</u>	<u>(312)</u>	<u>28</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	1	(326)	(325)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1</u>	<u>(326)</u>	<u>(325)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10	(336)	(326)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>10</u>	<u>(336)</u>	<u>(326)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	1	(298)	(297)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1</u>	<u>(298)</u>	<u>(297)</u>

**Berwick Stadium Trust**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**5. Movement in funds - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	350	(648)	(298)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>350</u>	<u>(648)</u>	<u>(298)</u>

**6. Related party transactions**

The total amount of donations received without conditions from trustees or other related parties during the year was £340 (2020 £10).

**7. Employees**

There were no employees during the year.

**Berwick Stadium Trust**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>340</u>	<u>10</u>
<b>Total incoming resources</b>	340	10
<b>Expenditure</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>312</u>	<u>336</u>
<b>Total resources expended</b>	<u>312</u>	<u>336</u>
<b>Net income/(expenditure)</b>	<u>28</u>	<u>(326)</u>

This page does not form part of the statutory financial statements.

