

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

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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

Trustees	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)
Principal address	13 Sandgate Berwick upon Tweed Northumberland TD15 1EP	
Registered charity number	1165084	
Independent examiner	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 £
Expenditure on Charitable activities Governance costs		<u>300</u>	<u>300</u>
NET INCOME/(EXPENDITURE)		(300)	(300)
Reconciliation of funds Total funds brought forward		<u>(597)</u>	<u>(297)</u>
Total funds carried forward		<u>(897)</u>	<u>(597)</u>

The notes form part of these financial statements

Berwick Rangers Community Academy

Balance Sheet
31st March 2023

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

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

4. Creditors: amounts falling due within one year

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

5. Movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(300)	(300)
TOTAL FUNDS	<u>-</u>	<u>(300)</u>	<u>(300)</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 £
Unrestricted funds			
General fund	(297)	(300)	(597)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	-	(300)	(300)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	(297)	(600)	(897)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	-	(600)	(600)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Total incoming resources	-	-
Expenditure		
Support costs		
Governance costs		
Accountancy fees	<u>300</u>	<u>300</u>
Total resources expended	<u>300</u>	<u>300</u>
Net expenditure	<u>(300)</u>	<u>(300)</u>

This page does not form part of the statutory financial statements