

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

**Berwick Rangers Community Academy**



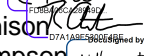
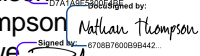


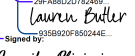
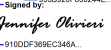
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**for the year ended 31st March 2024**

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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>

The notes form part of these financial statements

**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	-
		<hr/> 74,846	<hr/> -
<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)
		<hr/>	<hr/>
<b>Net current assets/(liabilities)</b>		<hr/> 6,605	<hr/> (897)
<b>Total assets less current liabilities</b>		<hr/> 81,451	<hr/> (897)
<b>NET ASSETS/(LIABILITIES)</b>		<hr/> <hr/> 81,451	<hr/> <hr/> (897)
<b>Funds</b>	7		
Unrestricted funds		<hr/> 81,451	<hr/> (897)
<b>Total funds</b>		<hr/> <hr/> 81,451	<hr/> <hr/> (897)

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>	(897)
	<hr/> <hr/>

**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	2,799
	<hr/> <hr/>
At 31st March 2023	-
	<hr/> <hr/>

**Berwick Rangers Community Academy****Notes to the Financial Statements - continued**  
**for the year ended 31st March 2024****5. Fixed asset investments**

	<b>Listed investments £</b>
<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**

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	3,946	900

**7. Movement in funds**

	<b>At 1.4.23 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.24 £</b>
<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:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<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**

	<b>At 1.4.22 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.23 £</b>
<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)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <b>-</b> <hr/>	<hr/> <b>(300)</b> <hr/>	<hr/> <b>(300)</b> <hr/>

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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <b>(597)</b> <hr/>	<hr/> <b>82,048</b> <hr/>	<hr/> <b>81,451</b> <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 resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	139,321	(57,273)	82,048
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <b>139,321</b> <hr/>	<hr/> <b>(57,273)</b> <hr/>	<hr/> <b>82,048</b> <hr/>

**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**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<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>	<hr/> 139,321	<hr/> -
<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
<b>Total resources expended</b>	<hr/> 56,973	<hr/> 300
<b>Net income/(expenditure)</b>	<hr/> <hr/> 82,348	<hr/> <hr/> (300)

This page does not form part of the statutory financial statements