

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

Trustees	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)
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 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

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

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

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

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

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

5. Fixed asset investments

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

There were no investment assets outside the UK.

6. Debtors: amounts falling due within one year

	2025 £	2024 £
Other debtors	5,000	-
	<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

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

8. Movement in funds

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

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

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

Comparatives for movement in funds

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

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

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

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

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

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	23,354	78,033
Grants	2,304	24,000
	<hr/> 25,658	<hr/> 102,033
Charitable activities		
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/> 20,845	<hr/> 37,288
Total incoming resources	<hr/> 46,503	<hr/> 139,321
Expenditure		
Charitable activities		
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/> 36,227	<hr/> 53,973
Support costs		
Governance costs		
Accountancy fees	3,000	3,000
Total resources expended	<hr/> 39,227	<hr/> 56,973
Net income	<hr/> <hr/> 7,276	<hr/> <hr/> 82,348

This page does not form part of the statutory financial statements