

# STEVE BERNARD FOUNDATION

England & Wales · Charity number 1167766

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05700840](#)

**Registered** 2016-06-21

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

## Contact

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**Address** 32 Pine Road  
Bournemouth  
BH9 1NA

**Phone** 01202466989

**Email** [enquiries@stevebernardfoundation.org](mailto:enquiries@stevebernardfoundation.org)

**Website** [www.stevebernardfoundation.com](http://www.stevebernardfoundation.com)

## Activities

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**Objects:** THE OBJECTS ARE THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY ASSISTING THROUGH THE RAISING AND DISTRIBUTION OF FUNDS IN THE PROVISION OF FACILITIES FOR THE PLAYING AND COACHING OF SPORT AND WHICH WILL BE IN MEMORY OF STEVE BERNARD

**Activities:** The promotion of community participation in healthy recreation by assisting through the raising and distribution of funds and the provision of facilities for the playing and coaching of sport and which will be in memory of Steve Bernard.

## Classification

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- **How:** Makes Grants To Individuals
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Bournemouth
- Dorset
- East Sussex
- Hampshire
- Poole
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£43,162	£38,245	-	-
2024-02-29	£140,788	£58,078	-	-
2023-02-28	£44,432	£51,535	-	-
2022-02-28	£21,532	£20,766	-	-
2021-02-28	£13,118	£24,093	-	-

## Trustees

Name	Role	Appointed
<b>ANTHONY STEPHEN BERNARD</b>	Chair	2006-02-07
CRAIG MATHIE		2007-07-25
JACQUES DAVID BERNARD		2010-04-21
MICHAEL JAMES RYAN		2006-02-17
Michelle Fleur Love		2025-01-07
NICHOLAS O'HARA		2022-08-16
Nicholas John Love		2025-01-07
SARAH DUNSFORD		2022-06-14
SUSAN BERNARD		2014-02-05
SUSAN WENDY STEELE		2015-10-15

**STEVE BERNARD FOUNDATION**

England & Wales - Charity number 1167766

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# Accounts

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# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**28<sup>th</sup> February 2025**

**Company Registration Number  
05700840**

**Registered Charity Number  
1167766**



Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Financial Statements  
For the year ended 28<sup>th</sup> February 2025**

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Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees  
For the year ended 28<sup>th</sup> February 2025**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28<sup>th</sup> February 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities: Statement of Recommended Practice” applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015, and the report is prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

**Reference and Administrative Details**

<i>Registered Company Number</i>	05700840 (England & Wales)
<i>Registered Charity Number</i>	1167766
<i>Registered Office</i>	32 Pine Road Winton Bournemouth BH9 1NA
<i>Website</i>	<a href="http://www.stevebernardfoundation.com">www.stevebernardfoundation.com</a>
<i>Trustees</i>	A S Bernard M J Ryan C Mathie J D Bernard S Bernard S W Steele N O’Hara S Dunsford M F Love (appointed 7 <sup>th</sup> January 2025) N J Love (appointed 7 <sup>th</sup> January 2025)
<i>Company Secretary</i>	S W Steele
<i>Independent Examiner</i>	G Bernard

**Commencement of Activities**

The charitable company was set up in memory of the late Steve Bernard, who was tragically killed in a motor accident in November 2005.



Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 28<sup>th</sup> February 2025**

**Structure, Governance and Management**

**Governing Document**

The charity is controlled by its governing document, being the Memorandum and Articles of Association for a Charitable Company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and Appointment of New Trustees**

The company was registered as a charity on 21 June 2016, with the Registered Charity Number 1167766. The Trustees are also Directors of the company and the only members. All the Trustees give their time voluntarily and none receive any benefit from the company. The members are responsible for the appointment and removal of Trustees.

**Objectives and Activities**

The principal activity of the company is to raise funds and distribute grants, specifically restricted to the following, as set out in the company's Memorandum and Articles of Association:

“The promotion of community participation in healthy recreation by assisting through the raising and distribution of funds in the provision of facilities for the playing and coaching of sport and which will be in the memory of Steve Bernard.”

**Public Benefit**

When reviewing applications and making decisions on the distribution of grants, the Trustees are mindful of the Charity Commission guidance on public benefit and believe that the Charity has complied with the duty in section 17(5) of the Charities Act 2011.

A safeguarding policy is in place and risk assessments are always carried out where appropriate.

**Achievement and Performance**

The Trustees meet regularly to consider applications for grants in accordance with the company's objects and to promote the charity through fund raising events and activities.

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 28<sup>th</sup> February 2025**

**Grants and Donations**

Every application made to the charity is carefully considered by the Trustees at their regular meetings to ensure it complies with its Public Benefit duty and meets the criteria set out in the charity's objects.

During the year, we supported 37 grant applications totalling £34,831 ranging from supporting a skateboard park in Weymouth, helping to buy sports racing wheelchairs in Poole, to sponsoring the University of Chichester Football Freshers Award.

Some pictures of the people and group's we have supported are below:



Poole Athletics Team – Racing Wheelchairs



University of Chichester – Football Freshers Award

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 28<sup>th</sup> February 2025**

**Fundraising**

The Trustees would like to give a massive “thank you” to all of the volunteers and fundraisers who undertook personal challenges and supported events during the year to raise funds for the Charity.

The funds raised in the year were £43,162 and the fundraising activities and events included Thomas Jeffes completing the Berlin marathon (£2,500), Charity quiz night (£1,035) and the Gary Beale Memorial golf day which raised £3,000.

Without all of this support the Charity would not have been able to help and support as many local sporting activities as it has.

Pictures of some of the events, are shown below:



Gary Beale Memorial Golf Day

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 28<sup>th</sup> February 2025**



Thomas Jeffes – Berlin Marathon



Hurn Bridge Quiz Night

### **Financial Review**

During the year ended 28<sup>th</sup> February 2025, the company generated funds amounting in total to £43,162 (2024 - £140,788). This income has been more fully detailed above under the Fundraising heading.

Expenditure for the year was £38,245 (2024 - £58,078) and is more fully detailed in notes 4 and 5.

As explained below in the reserves policy the Trustees have created a Designated Fund which has set aside £70,000 of unrestricted funds for future planned expenditure on specific projects.

At the year end the unrestricted funds, before the designated reserves, totalled £65,493 (2024 - £60,576).

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 28<sup>th</sup> February 2025**

**Reserves Policy**

The Trustees have considered the anticipated level of activity for the next 12 months and consider that the capital value of the fund, the income generated by it and anticipated further donations will be adequate to fund the planned expenditure and anticipated grants.

In 2024, the Trustees approved the construction of a second fitness park. Liaising with the relevant authorities on location and design has taken longer than initially envisaged, however, the trustees are hopeful that this fitness park will be constructed and open to the public in the coming financial year.

Both this new and the existing fitness park will require an annual maintenance plan for which recurring costs will be incurred.

To ensure that the Charity has sufficient funds for this new project and the ongoing maintenance the Trustees have created a designated fund to ensure sufficient unrestricted reserves are earmarked for this work. This fund will be reviewed on a periodic basis to ensure that the charity has set aside funds for planned project expenditure and maintenance.

A picture of the existing fitness park undergoing its annual maintenance visit is shown below





Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)**  
**For the year ended 28<sup>th</sup> February 2025**

**Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of Steve Bernard Foundation for the purposes of company law) 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).

Company law 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 charitable company and of its incoming resources and application of resources, including the income and expenditure of the charitable company 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 of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in relation to public benefit.



Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 28<sup>th</sup> February 2025**

**Statement as to Disclosure of Information to the Independent Examiner**

In so far as the Trustees are aware:

- There is no relevant information of which the Independent Examiner is unaware; and
- The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Approved by the Trustees on 28-10-2025 (date) and signed on their behalf

*SW Steele*

SW Steele  
Company Secretary

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Independent Examiner’s Report  
For the year ended 28<sup>th</sup> February 2025**

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts set out on pages 12 to 20. The charity’s trustees consider that an audit is not required this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner’s statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a “true and fair” view, and the report is limited to those matters set out in the statement below.

**Independent examiner’s statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Bernard BA (Hons) ACMA  
26 Rochester Way, Heath Hayes, Staffordshire, WS12 3YH

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 28<sup>th</sup> February 2025**

	Notes	2025 Unrestricted Funds £	2024 Unrestricted Funds £
<b>Income and endowments from</b>			
Fundraising events	2	6,327	70,270
Other donations and legacies	2	35,055	69,718
Investments	3	1,780	722
Other income		-	78
<b>Total</b>		<u>43,162</u>	<u>140,788</u>
<b>Expenditure on</b>			
Fundraising events	4	503	26,130
Charitable Activities	5	37,742	31,945
<b>Total</b>		<u>38,245</u>	<u>58,078</u>
<b>Net income/(expenditure) for the reporting period</b>		4,917	82,710
<b>Transfer (to)/from Designated Fund</b>		-	(70,000)
<b>Net movement in unrestricted funds</b>		<u>4,917</u>	<u>12,710</u>
<b>Reconciliation of Funds</b>			
Total unrestricted funds brought forward		60,576	47,866
<b>Total unrestricted funds carried forward</b>		<u>65,493</u>	<u>60,576</u>

**Continuing Operations**

All incoming resources and resources expended arise from continuing activities.

The notes on pages 15 to 20 form part of these financial statements.

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Balance Sheet**  
**As at 28<sup>th</sup> February 2025**

	Notes	2025 £	2024 £
<b>Fixed Assets</b>	7	-	-
<b>Current Assets</b>			
Debtors	8	-	-
Cash at bank and in hand		135,493	130,576
		<u>135,493</u>	<u>130,576</u>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	9	-	-
<b>Net Current Assets</b>		135,493	130,576
<b>Total Assets Less Current Liabilities</b>		<u>135,493</u>	<u>130,576</u>
<b>Net Assets</b>			
<b>Funds</b>	11		
Restricted Funds		-	-
Designated Funds		70,000	70,000
Unrestricted Funds		65,493	60,576
<b>Total Funds</b>		<u>135,493</u>	<u>130,576</u>

The notes on pages 15 to 20 form part of these financial statements.



Company Registration Number – 05700840

Registered Charity Number - 1167766

**Balance Sheet (continued)**

**As at 28<sup>th</sup> February 2025**

The Trustees confirm that during the year the company was entitled to exemptions from audit under section 477 of the Companies Act 2006 and no notice has been deposited with the company requesting an audit under section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28.10.2025 (date) and were signed on its behalf by:

A handwritten signature in black ink that reads 'A Bernard'.

A S Bernard  
Trustee



Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Notes to the financial statements  
For the year ended 28<sup>th</sup> February 2025**

**1 Accounting Policies**

**a. Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102 and is a private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found under Reference and Administrative Details in the Report of the Trustees.

The disclosure requirements on Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**b. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

**c. Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that 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.



Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Notes to the financial statements (continued)**  
**For the year ended 28<sup>th</sup> February 2025**

**d. Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**e. Cash flow statement**

The company is a small company as defined by the Companies Act 2006 and is thus exempt under the terms of FRS 102 from presenting a cash flow statement.

**f. Financial assets**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables, and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**g. Financial liabilities**

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financial transaction where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Notes to the financial statements (continued)  
For the year ended 28<sup>th</sup> February 2025**

**2 Donations and Legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Fund Raising Events Sponsorship, Donations, raffles and auctions	6,327	-	6,327	70,270
	<u>6,327</u>	<u>-</u>	<u>6,327</u>	<u>70,270</u>
Other Donations	32,641	-	32,641	66,635
Gift Aid	2,414	-	2,414	3,083
	<u>41,382</u>	<u>-</u>	<u>41,382</u>	<u>139,988</u>

**3 Investments**

	<b>2025 £</b>	<b>2024 £</b>
Bank Interest	1,780	722
	<u>1,780</u>	<u>722</u>

**4 Expenditure on raising funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Other fund-raising events	503	-	503	26,130
	<u>503</u>	<u>-</u>	<u>503</u>	<u>26,130</u>



Company Registration Number – 05700840  
 Registered Charity Number - 1167766

**Notes to the financial statements (continued)**  
**For the year ended 28<sup>th</sup> February 2025**

**5 Charitable Activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants and donations	34,831	28,330
Directors' remuneration	-	-
Printing, postage and stationery	541	450
Internet and website fees	467	443
Computer sundries	353	-
Promotional Merchandise	-	-
Public liability insurance	433	433
Depreciation of fixed assets	-	-
Miscellaneous expenses	1,117	2,292
	<u>37,742</u>	<u>31,948</u>

All the above expenditure relates to unrestricted funds.

**6 Trustees' Remuneration and Benefits**

There were no Trustees' remuneration or other benefits for the year ended 28 February 2025, nor for the year ended 29 February 2024.

No travelling expenses were paid to Trustees for the year ended 28 February 2025, nor for the year ended 29 February 2024.

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Notes to the financial statements (continued)  
For the year ended 28<sup>th</sup> February 2025**

**7 Fixed Assets**

	<b>Fixture and Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 March 2024	836	2,477	3,313
Additions	-	-	-
Disposals	-	-	-
At 28 February 2025	836	2,477	3,313
<b>Depreciation</b>			
At 1 March 2024	836	2,477	3,313
Charge for the year	-	-	-
On disposal	-	-	-
At 28 February 2025	836	2,477	3,313
<b>Net Book Value</b>			
At 28 February 2025	-	-	-
At 29 February 2024	-	-	-

**8 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Prepayments	-	-
Other Debtors	-	-
	-	-

All debtors are due within one year.

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Notes to the financial statements (continued)  
For the year ended 28<sup>th</sup> February 2025**

**9 Current Liabilities:  
Amounts due within one year**

	2025 £	2024 £
Accrued expenses	-	-
Other Creditors	-	-
	<u>-</u>	<u>-</u>

**10 Company Limited by guarantee**

The company is limited by guarantee and does not have share capital. Each of the members of the company agrees, in the event of the company being wound up, to contribute to any deficiency in assets a sum not exceeding £1.

**11 Movement in Funds**

	Brought forward £	Net movement in funds £	Carried forward £
Restricted Funds	-	-	-
Designated Funds	70,000		70,000
Unrestricted Funds	60,576	4,917	65,493
	<u>130,576</u>	<u>4,917</u>	<u>135,493</u>

**Analysis of Designated Funds**

	2025 £	2024 £
Fitness Park	45,000	45,000
Maintenance of Fitness Parks	25,000	25,000
	<u>70,000</u>	<u>70,000</u>

**STEVE BERNARD FOUNDATION**

England & Wales - Charity number 1167766

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# Accounts

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# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**29<sup>th</sup> February 2024**

**Company Registration Number  
05700840**

**Registered Charity Number  
1167766**



**STEVE BERNARD**  
**FOUNDATION**

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Financial Statements**  
**For the year ended 29<sup>th</sup> February 2024**

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# STEVE BERNARD FOUNDATION

Company Registration Number – 05700840  
Registered Charity Number - 1167766

## **Report of the Trustees For the year ended 29<sup>th</sup> February 2024**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29<sup>th</sup> February 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015, and the report is prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

### **Reference and Administrative Details**

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<i>Registered Charity Number</i>	1167766
<i>Registered Office</i>	32 Pine Road Winton Bournemouth BH9 1NA
<i>Website</i>	<a href="http://www.stevebernardfoundation.com">www.stevebernardfoundation.com</a>
<i>Trustees</i>	A S Bernard M J Ryan C Mathie J D Bernard S Bernard S W Steele N O'Hara S Dunsford
<i>Company Secretary</i>	S W Steele
<i>Independent Examiner</i>	G Bernard

### **Commencement of Activities**

The charitable company was set up in memory of the late Steve Bernard, who was tragically killed in a motor accident in November 2005.



Company Registration Number – 05700840

Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 29<sup>th</sup> February 2024**

**Structure, Governance and Management**

**Governing Document**

The charity is controlled by its governing document, being the Memorandum and Articles of Association for a Charitable Company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and Appointment of New Trustees**

The company was registered as a charity on 21 June 2016, with the Registered Charity Number 1167766. The Trustees are also Directors of the company and the only members. All the Trustees give their time voluntarily and none receive any benefit from the company. The members are responsible for the appointment and removal of Trustees.

**Objectives and Activities**

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**Public Benefit**

When reviewing applications and making decisions on the distribution of grants, the Trustees are mindful of the Charity Commission guidance on public benefit and believe that the Charity has complied with the duty in section 17(5) of the Charities Act 2011.

A safeguarding policy is in place and risk assessments are always carried out where appropriate.

**Achievement and Performance**

The Trustees meet regularly to consider applications for grants in accordance with the company's objects and to promote the charity through fund raising events and activities.

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 29<sup>th</sup> February 2024**

**Grants and Donations**

Every application made to the charity is carefully considered by the Trustees at their regular meetings to ensure it complies with its Public Benefit duty and meets the criteria set out in the charity's objects.

During the year, we supported 34 grant applications totalling £28,330 ranging from specialised lifesaving surfboards for Southbourne Lifesaving Club to sports kit and protective helmets for the Poole Dolphins American Football team.

Some pictures of the people and group's we have supported are below:



Poole Grammar School - Rugby Kit



Adam Sevenoak - specialised cushion for powered wheelchair football

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 29<sup>th</sup> February 2024**

**Fundraising**

The Trustees would like to give a massive “thank you” to all of the volunteers and fundraisers who undertook personal challenges and supported events during the year to raise funds for the Charity.

The funds raised in the year were almost £140,000 and the fundraising activities and events ranged from 3 marathons in 24 hours run by Jacques Bernard which raised £13,450 to the Nicholas O’Hara golf day which raised £12,587.

In particular the “It’s Too Faro Tour”, Bilbao to Faro Cycle Tour, which took place in October 2023, raised gross donations of £50,159. Sadly, one of the participants, Kevin Mathie, passed away during that event and the Trustees would like to pay a special tribute to Kevin and his family.

The Charity would also like to thank Leon Crouch Foundation who donated £35,000 during the year.

Without all of this support the Charity would not have been able to help and support as many local sporting activities as it has.

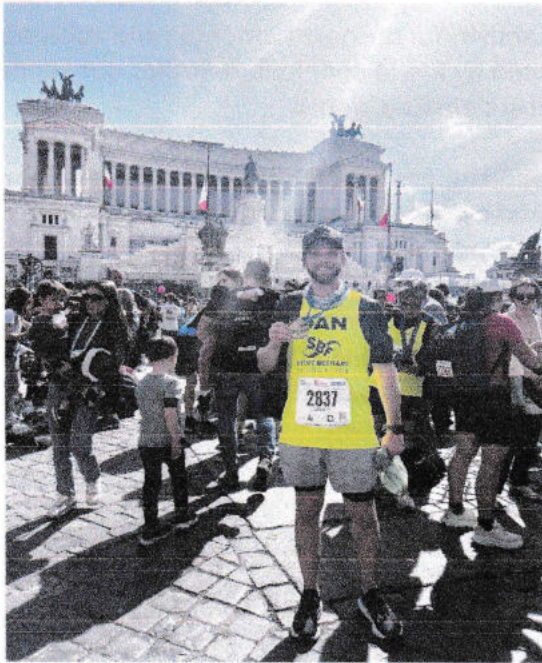
Pictures of some of the events, including our cycling challenge team, are shown below:



“It’s Too Faro” Cycling Team

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 29<sup>th</sup> February 2024**



Dan Radcliffe Rome Marathon



“The Villains and Spoons” Skittles Champs

**Financial Review**

During the year ended 29<sup>th</sup> February 2024, the company generated funds amounting in total to £140,788 (2023 - £44,432). The increase in this income has been more fully detailed above under the Fundraising heading.

Expenditure for the year was £58,078 (2023 - £51,535) and is more fully detailed in notes 4 and 5.

As explained below in the reserves policy the Trustees have created a Designated Fund which has set aside £70,000 of unrestricted funds for future planned expenditure on specific projects.

At the year end the unrestricted funds, before the designated reserves, totalled £60,576 (2023 - £47,866).

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 29<sup>th</sup> February 2024**

**Reserves Policy**

The Trustees have considered the anticipated level of activity for the next 12 months and consider that the capital value of the fund, the income generated by it and anticipated further donations will be adequate to fund the planned expenditure and anticipated grants.

The Trustees have approved the construction of a second fitness park for which the location and design is being finalised. Both this new and the existing fitness park will require an annual maintenance plan for which recurring costs will be incurred.

To ensure that the Charity has sufficient funds for this new project and the ongoing maintenance the Trustees have created a designated fund to ensure sufficient unrestricted reserves are earmarked for this work. This fund will be reviewed on a periodic basis to ensure that the charity has set aside funds for planned project expenditure and maintenance.

A picture of the existing fitness park is shown below





**STEVE BERNARD**  
FOUNDATION

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Report of the Trustees (continued)**  
**For the year ended 29<sup>th</sup> February 2024**

**Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of Steve Bernard Foundation for the purposes of company law) 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).

Company law 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 charitable company and of its incoming resources and application of resources, including the income and expenditure of the charitable company 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 of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in relation to public benefit.



**STEVE BERNARD  
FOUNDATION**

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Report of the Trustees (continued)  
For the year ended 29<sup>th</sup> February 2024**

**Statement as to Disclosure of Information to the Independent Examiner**

In so far as the Trustees are aware:

- There is no relevant information of which the Independent Examiner is unaware; and
- The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Approved by the Trustees on 31.10.2024 (date) and signed on their behalf

*SW Steele*

SW Steele  
Company Secretary

Company Registration Number – 05700840  
Registered Charity Number - 1167766

**Independent Examiner's Report  
For the year ended 29<sup>th</sup> February 2024**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts set out on pages 12 to 20. The charity's trustees consider that an audit is not required this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

in connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Bernard BA (Hons) ACMA  
26 Rochester Way, Heath Hayes, Cannock, Staffordshire, WS12 3YH



Company Registration Number – 05700840

Registered Charity Number - 1167766

**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
**For the year ended 29<sup>th</sup> February 2024**

	Notes	2024 Unrestricted Funds £	2023 Unrestricted Funds £
<b>Income and endowments from</b>			
Fundraising events	2	70,270	12,770
Other donations and legacies	2	69,718	31,657
Investments	3	722	5
Other income		78	-
Total		<u>140,788</u>	<u>44,432</u>
<b>Expenditure on</b>			
Fundraising events	4	26,130	4,119
Charitable Activities	5	31,948	47,416
Total		<u>58,078</u>	<u>51,535</u>
<b>Net income/(expenditure) for the reporting period</b>		82,710	(7,103)
<b>Transfer (to)/from Designated Fund</b>		(70,000)	26,000
<b>Net movement in unrestricted funds</b>		<u>12,710</u>	<u>18,897</u>
<b>Reconciliation of Funds</b>			
Total unrestricted funds brought forward		47,866	28,969
<b>Total unrestricted funds carried forward</b>		<u>60,576</u>	<u>47,866</u>

**Continuing Operations**

All incoming resources and resources expended arise from continuing activities.

The notes on pages 15 to 20 form part of these financial statements.

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Balance Sheet  
As at 29<sup>th</sup> February 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>	7	-	-
<b>Current Assets</b>			
Debtors	8	-	-
Cash at bank and in hand		130,576	47,866
		<u>130,576</u>	<u>47,866</u>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	9	-	-
<b>Net Current Assets</b>		130,576	47,866
<b>Total Assets Less Current Liabilities</b>		<u>130,576</u>	<u>47,866</u>
<b>Net Assets</b>			
<b>Funds</b>	11		
Restricted Funds		-	-
Designated Funds		70,000	-
Unrestricted Funds		60,576	47,866
<b>Total Funds</b>		<u>130,576</u>	<u>47,866</u>

The notes on pages 15 to 20 form part of these financial statements.



**STEVE BERNARD  
FOUNDATION**

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Balance Sheet (continued)**

**As at 29<sup>th</sup> February 2024**

The Trustees confirm that during the year the company was entitled to exemptions from audit under section 477 of the Companies Act 2006 and no notice has been deposited with the company requesting an audit under section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 31-10-2024 (date) and were signed on its behalf by:

A handwritten signature in cursive script that reads 'A S Bernard'.

A S Bernard  
Trustee

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Notes to the financial statements  
For the year ended 29<sup>th</sup> February 2024**

**1 Accounting Policies**

**a. Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102 and is a private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found under Reference and Administrative Details in the Report of the Trustees.

The disclosure requirements on Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**b. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**c. Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that 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.



**STEVE BERNARD**  
**FOUNDATION**

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Notes to the financial statements (continued)**  
**For the year ended 29<sup>th</sup> February 2024**

**d. Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**e. Cash flow statement**

The company is a small company as defined by the Companies Act 2006 and is thus exempt under the terms of FRS 102 from presenting a cash flow statement.

**f. Financial assets**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables, and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**g. Financial liabilities**

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financial transaction where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

Company Registration Number – 05700840

Registered Charity Number - 1167766

**Notes to the financial statements (continued)**

**For the year ended 29<sup>th</sup> February 2024**

**2 Donations and Legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Fund Raising Events				
Marathons	-	-	-	1,600
Fun Run	-	-	-	1,018
Sponsorship, Donations, raffles and auctions	70,270	-	70,270	10,152
	<hr/> 70,270	<hr/> -	<hr/> 70,270	<hr/> 12,770
Other Donations	66,635	-	66,635	31,657
Gift Aid	3,083	-	3,083	-
	<hr/> 139,988	<hr/> -	<hr/> 139,988	<hr/> 44,427

**3 Investments**

	<b>2024</b>	<b>2023</b>
	£	£
Bank Interest	722	5
	<hr/> 722	<hr/> 5

**4 Expenditure on raising funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Other fund-raising events	26,130	-	26,130	4,119
	<hr/> 26,130	<hr/> -	<hr/> 26,130	<hr/> 4,119



Company Registration Number – 05700840

Registered Charity Number - 1167766

**Notes to the financial statements (continued)**  
**For the year ended 29<sup>th</sup> February 2024**

**5 Charitable Activities**

	<b>2024</b>	<b>2023</b>
	£	£
Grants and donations	28,330	43,815
Directors' remuneration	-	-
Printing, postage and stationery	450	648
Internet and website fees	443	436
Computer sundries	-	308
Promotional Merchandise	-	-
Public liability insurance	433	335
Depreciation of fixed assets	-	-
Miscellaneous expenses	2,292	1,874
	<u>31,948</u>	<u>47,416</u>

All the above expenditure relates to unrestricted funds.

**6 Trustees' Remuneration and Benefits**

There were no Trustees' remuneration or other benefits for the year ended 29 February 2024, nor for the year ended 28 February 2023.

No travelling expenses were paid to Trustees for the year ended 29 February 2024, nor for the year ended 28 February 2023.



Company Registration Number – 05700840

Registered Charity Number - 1167766

**Notes to the financial statements (continued)**

**For the year ended 29<sup>th</sup> February 2024**

**7 Fixed Assets**

	<b>Fixture and Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 March 2023	836	2,477	3,313
Additions	-	-	-
Disposals	-	-	-
At 29 February 2024	<u>836</u>	<u>2,477</u>	<u>3,313</u>
<b>Depreciation</b>			
At 1 March 2023	836	2,477	3,313
Charge for the year	-	-	-
On disposal	-	-	-
At 29 February 2024	<u>836</u>	<u>2,477</u>	<u>3,313</u>
<b>Net Book Value</b>			
At 29 February 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 28 February 2023	<u>-</u>	<u>-</u>	<u>-</u>

**8 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Prepayments	-	-
Other Debtors	-	-
	<u>-</u>	<u>-</u>

All debtors are due within one year.



Company Registration Number – 05700840

Registered Charity Number - 1167766

**Notes to the financial statements (continued)  
For the year ended 29<sup>th</sup> February 2024**

**9 Current Liabilities:  
Amounts due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued expenses	-	-
Other Creditors	-	-
	<hr/>	<hr/>
	-	-

**10 Company Limited by guarantee**

The company is limited by guarantee and does not have share capital. Each of the members of the company agrees, in the event of the company being wound up, to contribute to any deficiency in assets a sum not exceeding £1.

**11 Movement in Funds**

	<b>Brought forward</b>	<b>Net movement in funds</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Restricted Funds	-	-	-
Designated Funds	-	70,000	70,000
Unrestricted Funds	47,866	12,710	60,576
	<hr/>	<hr/>	<hr/>
	47,866	82,710	130,576

**Analysis of Designated Funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fitness Park	45,000	-
Maintenance of Fitness Parks	25,000	-
	<hr/>	<hr/>
	70,000	-

**STEVE BERNARD FOUNDATION**

England & Wales - Charity number 1167766

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# Accounts

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**STEVE BERNARD**  
FOUNDATION

# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**28th February 2023**

**Company Registration Number  
05700840**

**Registered Charity Number  
1167766**



Company Registration Number – 05700840  
Registered Charity Number - 1167766

## **FINANCIAL STATEMENTS**

**For the year ended 28 February 2023**

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Balance Sheet	8
Notes to the Financial Statements	10

**REPORT OF THE TRUSTEES  
For the year ended 28 February 2023**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015, and the report is prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

**REFERENCE AND ADMINISTRATIVE DETAILS**

*Registered Company Number* 05700840 (England & Wales)

*Registered Charity Number* 1167766

*Registered Office* 32 Pine Road  
Winton  
Bournemouth  
BH9 1NA

*Trustees* A S Bernard  
M J Ryan  
C Mathie  
J D Bernard  
S Bernard  
S W Steele  
N O'Hara  
S Dunsford

*Company Secretary* S W Steele

*Independent Examiner* C Prideaux

**COMMENCEMENT OF ACTIVITIES**

The company was set up in memory of the late Steve Bernard, who was tragically killed in a motor accident in November 2005.

## **REPORT OF THE TRUSTEES For the year ended 28 February 2023 (continued)**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The charity is controlled by its governing document, being the Memorandum and Articles of Association for a Charitable Company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and Appointment of New Trustees**

The company was registered as a charity on 21 June 2016, with the Registered Charity Number 1167766. The Trustees are also Directors of the company and the only members. All the Trustees give their time voluntarily and none receive any benefit from the company. The members are responsible for the appointment and removal of Trustees.

#### **Objectives and Activities**

The principal activity of the company is to raise funds and distribute grants, specifically restricted to the following, as set out in the company's Memorandum and Articles of Association:

"The promotion of community participation in healthy recreation by assisting through the raising and distribution of funds in the provision of facilities for the playing and coaching of sport and which will be in memory of Steve Bernard."

#### **Achievement and Performance**

The Trustees meet regularly to consider applications for grants in accordance with the company's objects and to promote the charity through fund raising events and activities.

#### **Financial Review**

During the year ended 28 February 2023, the company raised funds amounting in total to £44,432 – a total increase of £22,900 in comparison to the prior year. Expenditure for the year was £51,535, which was a £30,769 increase in comparison to 2022. The increase in expenditure was due to the completion of BCP Fitness Park in Q3 22. This resulted in a net loss for the year of £7,103, which is to be deducted from the General Reserve as unrestricted funds. The Trustees allocated £26,000 in 2020 for Bournemouth Primary School Competition (£11,000) and BCP Fitness Park (£15,000). This fund has been utilised in the financial reporting period and this is shown in note 11 to the accounts.

#### **Reserves Policy**

The Trustees have considered the anticipated level of activity for the next 12 months and consider that the capital value of the fund, the income generated by it and anticipated further donations will be adequate to fund the planned expenditure and anticipated grants.

## **REPORT OF THE TRUSTEES For the year ended 28 February 2023 (continued)**

### **Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of Steve Bernard Foundation for the purposes of company law) 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).

Company law 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 charitable company and of its incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- i select suitable accounting policies and then apply them consistently;
- ii observe the methods and principles of the Charities SORP;
- iii make judgements and estimates that are reasonable and prudent;
- iv state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- v prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in relation to public benefit.

### **Statement as to Disclosure of Information to the Independent Examiner**

In so far as the Trustees are aware:

- there is no relevant information of which the Independent Examiner is unaware
- and the Trustees have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Approved by the Trustees on 12<sup>th</sup> September 2023 and signed on their behalf



S W Steele  
Company Secretary

## **INDEPENDENT EXAMINER'S REPORT For the year ended 28 February 2023**

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts set out on pages 7 to 15. The charity's trustees consider that an audit is not required this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Catherine Prideaux  
Chartered Certified Accountant  
Flat 23 The Pantechicon  
2 Seamoor Road  
Bournemouth  
BH4 9AN



**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 28 February 2023**

	<i>Notes</i>	2023 Unrestricted Funds	2022 Unrestricted Funds
<b>Income and endowments from</b>			
Fund Raising Events	2	£12,770	£4,784
Other Donations and legacies	2	£31,657	£16,747
Investments	3	£5	£0
Total		<u>£44,432</u>	<u>£21,532</u>
<b>Expenditure on</b>			
Fund Raising Events	4	£4,119	£286
Charitable Activities	5	<u>£47,416</u>	<u>£20,480</u>
Total		<u>£51,535</u>	<u>£20,766</u>
<b>NET INCOME/(EXPENDITURE) FOR THE REPORTING PERIOD</b>		(£7,103)	£765
<b>Transfer (to)/from Designated Fund</b>		<u>£26,000</u>	<u>£0</u>
<b>NET MOVEMENT IN UNRESTRICTED FUNDS</b>		£18,897	£765
<b>RECONCILIATION OF FUNDS</b>			
Total Unrestricted funds brought forward		<u>£28,969</u>	<u>£28,204</u>
<b>TOTAL UNRESTRICTED FUNDS CARRIED FORWARD</b>		<u>£47,866</u>	<u>£28,969</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes on pages 10 to 15 form part of these financial statements

**BALANCE SHEET**  
**At 28th February 2023**

	<i>Notes</i>	2023 Unrestricted Funds	2022 Unrestricted Funds
<b>FIXED ASSETS</b>	<i>7</i>	<u>£0</u>	<u>£0</u>
<b>CURRENT ASSETS</b>			
Debtors	<i>8</i>	£0	£0
Cash at bank and in hand		<u>£47,866</u>	<u>£54,969</u>
		<u>£47,866</u>	<u>£54,969</u>
<b>CREDITORS</b>			
Amounts falling due within one year	<i>9</i>	<u>£0</u>	<u>£0</u>
<b>NET CURRENT ASSETS</b>		<u>£47,866</u>	<u>£54,969</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£47,866</u>	<u>£54,969</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	<i>11</i>		
Restricted funds		£0	£0
Designated funds		£0	£26,000
Unrestricted funds		<u>£47,866</u>	<u>£28,969</u>
<b>TOTAL FUNDS</b>		<u>£47,866</u>	<u>£54,969</u>

The notes on pages 10 to 15 form part of these financial statements

**BALANCE SHEET**  
**At 28 February 2023 (continued)**

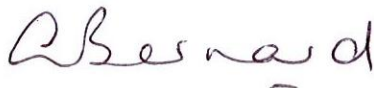
The Trustees confirm that during the year the company was entitled to exemptions from audit under section 477 of the Companies Act 2006 and no notice has been deposited with the company requesting an audit under section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- i ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
- ii preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 12<sup>th</sup> September 2023 and were signed on its behalf by:



A S Bernard  
Trustee

## **NOTES TO THE FINANCIAL STATEMENTS For the year ended 28 February 2023**

### **1 ACCOUNTING POLICIES**

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

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102 and is a private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found under Reference and Administrative Details in the Report of the Trustees.

The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view,

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **b Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **c Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

## **NOTES TO THE FINANCIAL STATEMENTS For the year ended 28 February 2023 (continued)**

### **d Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **e Cash flow statement**

The company is a small company as defined by the Companies Act 2006 and is thus exempt under the terms of Financial Reporting Standard 1 (revised) from presenting a cash flow statement.

### **f Financial assets**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

### **g Financial liabilities**

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financial transaction where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 28 February 2023 (continued)**

**2 DONATIONS AND LEGACIES**

	Unrestricted	Restricted	Total 2023	Total 2022
Fund Raising Events				
7 Marathons in 7 Days	£0	£0	£0	£200
Golf Day	£0	£0	£0	£269
Marathons	£1,600	£0	£1,600	£0
Fun Run	£1,018	£0	£1,018	£0
Donations, raffles and auctions	£10,152	£0	£10,152	£4,315
	£12,770	£0	£12,770	£4,784
Other Donations	£31,657		£31,657	£16,747
	£44,427	£0	£44,427	£21,531

**3 INVESTMENTS**

	2023	2022
Bank interest	£5	£0
	£5	£0

**4 EXPENDITURE ON RAISING FUNDS**

	Unrestricted	Restricted	Total 2023	Total 2022
Other fund-raising events	£4,119	£0	£4,119	£286
	£4,119	£0	£4,119	£286

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 28 February 2023 (continued)**

**5 CHARITABLE ACTIVITIES**

	Total 2023	Total 2022
Grants and donations	£43,815	£17,692
Directors' remuneration	£0	£0
Printing, stationery and postage	£648	£282
Internet and website fees	£436	£449
Computer sundries	£308	£238
Promotional Merchandise	£0	£0
Public liability insurance	£335	£300
Depreciation of fixed assets	£0	£206
Miscellaneous expenses	£1,874	£1,312
	<u>£47,416</u>	<u>£20,480</u>

**6 TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 28 February 2023, nor for the year ended 28 February 2022.

No travelling expenses were paid to Trustees for the year ended 28 February 2023, nor for the year ended 28 February 2022.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 28 February 2023 (continued)**

**7 FIXED ASSETS**

	Fixture and Fittings	Office Equipment	Total
<b>Cost</b>			
At 1st March 2022	£836	£2,477	£3,313
Additions	£0	£0	£0
Disposals	£0	£0	£0
At 28th February 2023	£836	£2,477	£3,313
<b>Depreciation</b>			
At 1st March 2022	£836	£2,477	£3,313
Charge for the Year	£0	£0	£0
Relating to disposals	£0	£0	£0
At 28th February 2023	£836	£2,477	£3,313
<b>Net Book Values</b>			
At 28th February 2023	£0	£0	£0
At 1st March 2022	£0	£0	£0

**8 DEBTORS**  
**Amounts falling due within one year**

	2023	2022
Prepayments	£0	£0
Other Debtors	£0	£0
	£0	£0

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 28 February 2023 (continued)**

**9 CREDITORS**  
**Amounts falling due within one year**

	2023	2022
Accrued expenses	£0	£0
Other Debtors	£0	£0
	<u>£0</u>	<u>£0</u>

**10 COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and does not have a share capital. Each of the members of the company agrees, in the event of the company being wound up, to contribute to any deficiency in assets a sum not exceeding £1.

**11 MOVEMENT IN FUNDS**

	Brought Forward	Net Movement in Funds	Carried Forward
Restricted funds	£0	£0	£0
Designated funds	£26,000	(£26,000)	£0
Unrestricted funds	£28,969	£18,897	£47,866
<b>TOTAL FUNDS</b>	<u>£54,969</u>	<u>(£7,103)</u>	<u>£47,866</u>

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

	Incoming Resources	Resources Expended	Movements in Funds
Restricted funds	£0	£0	£0
Designated funds	£0	(£26,000)	(£26,000)
Unrestricted funds	£70,432	(£51,535)	£18,897
<b>TOTAL FUNDS</b>	<u>£70,432</u>	<u>(£77,535)</u>	<u>(£7,103)</u>



## WHAT DOES THE STEVE BERNARD FOUNDATION DO?

Sport was central to every element of Steve's life and the foundation strives to match his passion for sport. In the 17 years since the SBF was formed the foundation has supported over 700 sporting projects based across the South Coast. These projects cover a vast array of sports but can be broadly categorised as below:

- Purchasing, or contributing to the purchase of, sporting equipment for sports teams, clubs and individuals based predominantly in Dorset, Hampshire or Sussex
- Purchasing of equipment which enables disabled youngsters to undertake sporting or leisure activities.
- Funding of training for coaches or officials across a wide variety of sports.
- Funding of sporting facilities or apparel for clubs, teams and associations based across the South.
- Sponsorship of awards, competitions and talent programmes
- Funding of overseas projects with local connections. These have ranged from church projects to providing sporting equipment for schools in Thailand, Uganda, Kenya and many more.

