

Charity Registration No. 1110598

Company Registration No. 05233736 (England and Wales)

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION
TRUSTEES' AND DIRECTORS' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016

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BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees And Directors	C M Frame J A Gladstone K Drysdale
Secretary	C M Frame
Charity number	1110598
Company number	05233736
Registered office	1/3 Sandgate Berwick Upon Tweed Northumberland TD15 IEW
Accountants	Greaves West & Ayre Chartered Accountants & Statutory Auditors 1/3 Sandgate Berwick upon Tweed TD15 1EW
Bankers	Royal Bank of Scotland 42 Hide Hill Berwick upon Tweed Northumberland TD15 1AB

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

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BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT

FOR THE YEAR ENDED 30 APRIL 2016

The trustees and directors present their report and accounts for the year ended 30 April 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Berwick & District Rugby Football Foundation (BDRFF's) governing document, the Companies Act 2006, Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011.

Structure, governance and management

The BDRFF is a company limited by guarantee, (No. 05233736) incorporated on 16 September 2004 by a Memorandum and Articles of Association, and is a registered charity (No. 1110598).

The trustees who are also the directors for the purpose of company law, and who served during the year were:

C M Frame
J A Gladstone
K Drysdale

Details of method of recruitment and appointment of trustees and directors

In accordance with the Memorandum and Articles at each annual general meeting one-third of the trustees and directors or, if their number is not three or a multiple of three, the number nearest to one third must retire from office. If there is only one trustee and director he or she must retire.

The trustees and directors to retire by rotation shall be those who have been longest in office since their last appointment. If any trustees and directors became or were appointed trustees and directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

If a trustee and director is required to retire at an annual general meeting by a provision of these Articles the retirement shall take effect upon the conclusion of the meeting.

A trustee and director retiring may offer themselves for re-election.

Induction and training of trustees and directors

Trustees and directors are introduced by existing trustees and directors and are fully briefed before accepting the appointment, they are encouraged to attend a trustees and directors meeting before being appointed.

After their appointment, trustees and directors are further briefed on their responsibilities and are encouraged to identify any gaps in their knowledge. Trustees and directors are appointed on the basis of the expertise that they can bring to the charitable company. As they already possess such expertise, no formal training is provided.

Details of organisational structure

Day to day management of the charitable company has been delegated to the Company Secretary, C. M. Frame BA, CA. All decisions relating to the approval of grant or loan applications are made by the trustees and directors and determined by majority vote. Likewise, any decision which materially affects the operation of the charitable company and its objectives is determined by majority vote of the trustees and directors.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

Risk management

The trustees and directors have carried out a review of the charitable company's activities which sets out the risks to which it is exposed. As part of this review the trustees and directors have implemented a risk management strategy which comprises:

- an annual review of the risks the charitable company may face;
- establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charitable company should those risks materialise.

The trustees and directors confirm that procedures are in place to manage the major risks which have been identified. A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees and directors.

Objectives and activities

The charitable company's objects (the objects) are for the benefit of the public to:

- (1) promote community participation in healthy recreation by providing the means for playing rugby union football and other sports;
- (2) to provide and assist in providing facilities for sport, recreation, or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and
- (3) to advance the education of children and young people through such means as the trustees and directors think fit in accordance with the law of charity.

Public Benefit

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

Grant making policies

A material part of the charitable company's activities are conducted through grant making. The grant making policies are set out below, with the final decision as to whether or not to approve an application being made by majority vote of the trustees and directors.

- there is no minimum grant available but in any one year the maximum is £2,600.
- grants are considered on a case by case basis. A recommendation is required from a sponsoring club as to the suitability of each candidate.
- enquiries are made into the financial position of each applicant and preference is given to those that can demonstrate financial need.

Achievements and performance

2015 - 2016 was a quieter year again after last year's efforts to raise funds for the local rugby club who were undertaking significant improvements to their training pitch. With this successfully concluded the trustees and directors have consolidated their efforts again whilst taking opportunities to raise the profile of rugby union within the area.

The trustees and directors have also been able to assist two young players with grant assistance towards travel costs to allow them to access good quality coaching within the area.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

Reserves

The trustees and directors have reviewed the level of free reserves that are appropriate for BDRFF which are the Unrestricted Reserves held as Net Current Assets. Free reserves are needed to cover any excess of expenditure over income, whether due to timing differences or to shortfalls in funding. It has been determined that the minimum level of Unrestricted Reserves that should be held at any time must be at least £1,000. As can be seen from the accounts the actual reserves are somewhat below this minimum. The trustees and directors continue to attract further donations and income and are hopeful that this minimum level of reserves will be achieved within the next 12 months.

Plans for the future

2016 - 2017 has so far been a relatively quiet year with only 1 applicant for travel assistance being received. The trustees and directors continue to work with Berwick Rugby Club to identify individuals who could benefit from their help and this will continue going forward.

Statement of Trustees' and Directors' responsibilities

The trustees, who are also the directors of Berwick & District Rugby Football Foundation for the purpose of company law, are responsible for preparing the Trustees' And Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees and directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the BDRFF and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees and directors 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the BDRFF will continue in operation.

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

Exemptions

This report is prepared in accordance with the special provisions relating to small companies within part 15 of Companies Act 2006.

On behalf of the board of trustees and directors



C M Frame

Secretary

Dated: 25 January 2017

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES AND DIRECTORS ON THE PREPARATION OF THE UNAUDITED ACCOUNTS OF BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION FOR THE YEAR ENDED 30 APRIL 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Berwick & District Rugby Football Foundation for the year ended 30 April 2016, set out on pages 5 to 10 which comprise the Balance Sheet and Statement of Financial Activities from the charitable company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made to the charitable company's trustees and directors, as a body, in accordance with the terms of our engagement letter dated 23 March 2010. Our work has been undertaken solely to prepare for your approval the accounts of Berwick & District Rugby Football Foundation and state those matters that we have agreed to state to the charitable company's trustees and directors, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berwick & District Rugby Football Foundation and the charitable company's trustees and directors as a body, for our work or for this report.

It is your duty to ensure that the charitable company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus/(deficit) of Berwick & District Rugby Football Foundation. You consider that the charitable company is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Greaves West & Ayre.

Greaves West & Ayre

Chartered Accountants
Chartered Accountants & Statutory Auditors
1/3 Sandgate
Berwick upon Tweed
TD15 1EW

Dated: 25 January 2017

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2016

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income and endowments from:</u>					
Donations	2	1,514	1,000	2,514	9,514
Investment income	3	5	-	5	1
Total incoming resources		1,519	1,000	2,519	9,515
<u>Expenditure on:</u>					
	6				
Charitable activities					
Travel grants		515	-	515	49
Charitable activities		514	10,000	10,514	514
Total charitable expenditure		1,029	10,000	11,029	563
Total resources expended		1,029	10,000	11,029	563
Net income/(expenditure) for the year/ Net movement in funds		490	(9,000)	(8,510)	8,952
Fund balances at 1 May 2015		143	9,000	9,143	191
Fund balances at 30 April 2016		633	-	633	9,143

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All of the above results are derived from continuing activities.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

BALANCE SHEET

AS AT 30 APRIL 2016

	Notes	2016 £	£	2015 £	£
Current assets					
Cash at bank and in hand		633		9,143	
		<u> </u>		<u> </u>	
Total assets less current liabilities			633		9,143
			<u> </u>		<u> </u>
Income funds					
Restricted funds	9		-		9,000
Unrestricted funds	9		633		143
			<u> </u>		<u> </u>
			633		9,143
			<u> </u>		<u> </u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2016. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees and directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The accounts were approved by the Board on 25 January 2017



C M Frame
Trustee and Director

Company Registration No. 05233736

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2016

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Companies Act 2006, Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2016, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included at the point when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

All donations received during the year are used to fulfil the charitable company's objects. All donations are accounted for in the year of receipt.

Intangible donations are included at the value of the services provided.

1.3 Resources expended

All expenditure is accounted for on an accruals basis. Costs are allocated to appropriate headings, based on the activities to which they are attributable.

Governance costs are those incurred in connection with the administration of the charitable company and compliance with constitutional and statutory requirements.

1.4 Fund Accounting

Unrestricted funds are available for use at the discretion of the board of trustees and directors in furtherance of the general objectives of the charitable company.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

1.5 Turnover

Turnover represents the total donations received during the year.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

2 Donations

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Donations and gifts	<u>1,514</u>	<u>1,000</u>	<u>2,514</u>	<u>9,514</u>
Donations and gifts				
Unrestricted funds:				
Donations			<u>1,514</u>	<u>514</u>
			<u>1,514</u>	<u>514</u>
Restricted funds:				
The Sir James Knott Trust			-	4,000
The Joicey Trust			-	5,000
Barclays Bank Match Funding			<u>1,000</u>	-
			<u>1,000</u>	<u>9,000</u>

Included within Donations is £514 (2015 - £514) given by Greaves West & Ayre as an intangible donation for accounting services provided.

3 Investment income

	2016 £	2015 £
Interest receivable	<u>5</u>	<u>1</u>

4 Grants payable

	2016 £	2015 £
Travel grants	<u>515</u>	<u>49</u>

Travel grants are made in accordance with the charitable company's objects, as set out on page 2, to provide and assist young players wishing to continue their advancement in Rugby Union.

During the year 2 (2015 - 1) individual players received grants totalling £515 (2015 - £49).

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

5 Trustees And Directors

None of the trustees and directors (or any persons connected with them) received any remuneration during the year.

No expenses were reimbursed to any trustees and directors in the year.

6 Total resources expended

		Other costs £	Grant funding £	Total 2016 £	Total 2015 £
Charitable activities					
Grant funding of activities		-	515	515	49
Charitable activities					
Activities undertaken directly	7	10,000	-	10,000	-
		<u>10,000</u>	<u>515</u>	<u>10,515</u>	<u>49</u>
Governance costs		<u>514</u>	<u>-</u>	<u>514</u>	<u>514</u>
		<u>10,514</u>	<u>515</u>	<u>11,029</u>	<u>563</u>

Governance costs includes accountancy costs of £514 (2015 - £514) which are represented by an intangible donation given by Greaves West & Ayre for accountancy services provided.

7 Activities undertaken directly

	2016 £	2015 £
Other costs relating to Charitable activities comprise:		
Pitch Improvement Costs	9,000	-
Mini Rugby Training Equipment	1,000	-
	<u>10,000</u>	<u>-</u>

8 Employees

There were no employees during the year.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 April 2016 are represented by:			
Current assets	633	-	633
	<u>633</u>	<u>-</u>	<u>633</u>

10 Related parties

Trustee and director of the charitable company, C. M. Frame is also a member of the executive committee of Berwick Rugby Football Club, who during the year made donations to the charitable company totalling £1,000 (2015 - £Nil). At the year end £Nil (2015 - £Nil) was due to the charitable company by the club.

11 Company limited by guarantee

Every ordinary member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while he is a member, or within one year after he ceases to be a member, for such an amount as may be required not exceeding £10.