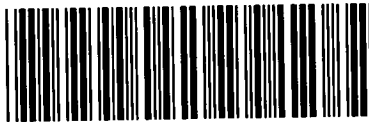


Charity Registration No. 1110598

Company Registration No. 05233736 (England and Wales)

**BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019**

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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	Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Accountants	Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Royal Bank of Scotland 42 Hide Hill Berwick-upon-Tweed Northumberland TD15 1AB

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

CONTENTS

	Page
Trustees' And Directors' report	1 - 4
Accountants' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2019

The trustees and directors present their report and financial statements for the year ended 30 April 2019.

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's (BDRFF) governing documents, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

BDRFF's charitable 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 football union 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.

The trustees and directors have paid due regard to guidance issued by the Charity Commission in deciding what activities BDRFF should undertake.

Grant making policies

A material part of BDRFF'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

2018 - 2019 saw two young players being assisted with grants for travel and also saw an increased continuation of support to Berwick Rugby Club's Mini Section. We were able to act as a suitable administrator for charitable donations from Barclays Bank to help Berwick Rugby Club's Mini Section to purchase new training equipment. We were also able to obtain a donation from a supporter as part of their employer's support programme. This programme saw a donation of £500 being granted from Bank of Scotland to the Foundation. The Mini Section has nearly 100 children aged between 7 and 12 involved with it and the trustees were glad to assist them in fund raising.

Financial review

Total income for the year amounted to £5,016 (2018: £5,015) against running costs of £3,494 (2018: £3,303) resulting in an operating surplus of £1,522 (2018: £1,712 surplus).

Total funds at the year end were £4,335 (2018: £2,813) of which £4,335 (2018: £2,813) were unrestricted and £Nil (2018: £Nil) restricted.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

Reserve policy

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. At the year end the Foundation was at this level.

Risk review

The trustees and directors have carried out a review of BDRFF'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 BDRFF 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 BDRFF 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.

Public benefit

In considering the operation, achievements and performance and finances of BDRFF, 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.

Plans for future periods

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.

In addition Berwick Rugby Club require to raise funds to further develop their Clubhouse and Changing Facilities. The Trustees are working with the Club to identify areas where it can assist with these projects. In addition the Trustees assist with practical help and time to progress fund raising in addition to the financial support that they are able to give.

Berwick Rugby Club celebrated a successful season last year earning them promotion to the national leagues again. This will raise the standard of rugby being played and also means that the Club is on the cusp of having enough players to start a 3rd team. This 3rd team will allow players who are only able to play infrequently or at a lower level to remain involved in the game of rugby with all of the related health and social benefits that this brings.

In addition to this the BDRFF is assisting with the establishment of a girls team, which through time, will allow the opportunity for a senior ladies team to be re-established. Although at the very early stages hopes are high that this can flourish and BDRFF will do what it can to assist with this.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

Structure, governance and management

BDRFF is a company limited by guarantee, (No. 05233736) which was incorporated on 16 September 2004 by a Memorandum and Articles of Association, and is a registered charity with the Charity Commission (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

Recruitment and appointment 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.

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

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 BDRFF. As they already possess such expertise, no formal training is provided.

Details of organisational structure

Day to day management of BDRFF 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 BDRFF and its objectives is determined by majority vote of the trustees and directors.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

TRUSTEES' AND DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

The trustees, who are also the directors of BDRFF 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 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:

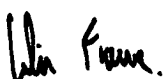
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 the Companies Act 2006.

The Trustees' and Directors' report was approved by the Board of Trustees And Directors.



C M Frame

Secretary

Dated: 12 August 2019

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES AND DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION FOR THE YEAR ENDED 30 APRIL 2019

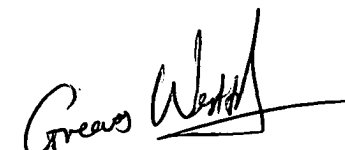
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Berwick & District Rugby Football Foundation for the year ended 30 April 2019, set out on pages 6 to 12 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, 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 30 April 2018. 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 financial statements of Berwick & District Rugby Football Foundation. 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 financial statements.


Greaves West & Ayre

Chartered Accountants

12 August 2019

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations	3	3,014	2,000	5,014	5,014
Investments	4	2	-	2	1
Total income		3,016	2,000	5,016	5,015
<u>Expenditure on:</u>					
Charitable activities	5	1,494	2,000	3,494	3,303
Net income for the year/ Net movement in funds		1,522	-	1,522	1,712
Fund balances at 1 May 2018		2,813	-	2,813	1,101
Fund balances at 30 April 2019		4,335	-	4,335	2,813

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

BALANCE SHEET

AS AT 30 APRIL 2019

Notes	2019 £	£	2018 £	£
Current assets				
Cash at bank and in hand	4,335		2,813	
	<u> </u>		<u> </u>	
Net current assets		4,335		2,813
		<u> </u>		<u> </u>
Income funds				
Unrestricted funds		4,335		2,813
		<u> </u>		<u> </u>
		4,335		2,813
		<u> </u>		<u> </u>

The 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 2019.

The trustees and directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees And Directors on 12 August 2019



C M Frame
Trustee

Company Registration No. 05233736

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2019

1 Accounting policies

Charity information

Berwick & District Rugby Football Foundation (BDRFF) is a private company limited by guarantee incorporated in England and Wales. The registered office is Greaves West & Ayre, 17 Walkergate, Berwick-upon-Tweed, Northumberland, TD15 1DJ.

1.1 Accounting convention

The accounts have been prepared in accordance with BDRFF's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The BDRFF is a Public Benefit Entity as defined by FRS 102.

The BDRFF has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees and directors have a reasonable expectation that the BDRFF has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees and directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees and directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the BDRFF 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 BDRFF has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

1 Accounting policies

(Continued)

1.5 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.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The BDRFF 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 instruments are recognised in the BDRFF's balance sheet when the BDRFF 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.

Basic financial assets

Basic financial assets, which include debtors 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 financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the BDRFF's contractual obligations expire or are discharged or cancelled.

1.8 Turnover

Turnover represents the total donations received during the year.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

2 Critical accounting estimates and judgements

In the application of the BDRFF's accounting policies, the trustees and directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Donations and gifts	3,014	2,000	5,014	5,014
	<u>3,014</u>	<u>2,000</u>	<u>5,014</u>	<u>5,014</u>
For the year ended 30 April 2018	<u>3,014</u>	<u>2,000</u>		<u>5,014</u>
Donations and gifts				
Donations	3,014	-	3,014	3,014
Barclays Bank Match Funding	-	2,000	2,000	2,000
	<u>3,014</u>	<u>2,000</u>	<u>5,014</u>	<u>5,014</u>

Included within donations and gifts is £514 (2018: £514) given by Greaves West & Ayre as an intangible donation for accounting services provided.

4 Investments

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	2	1
	<u>2</u>	<u>1</u>

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

5 Charitable activities

	Charitable Expenditure £	Governance costs £	Total 2019 £	Total 2018 £
Travel grants awarded	980	-	980	789
Mini Rugby Training Equipment	2,000	-	2,000	2,000
	<u>2,980</u>	<u>-</u>	<u>2,980</u>	<u>2,789</u>
Share of governance costs (see note 6)	-	514	514	514
	<u>2,980</u>	<u>514</u>	<u>3,494</u>	<u>3,303</u>
Analysis by fund				
Unrestricted funds	980	514	1,494	
Restricted funds	2,000	-	2,000	
	<u>2,980</u>	<u>514</u>	<u>3,494</u>	

Travel grants are made in accordance with BDRFF's charitable objects, as set out on page 1, to provide and assist young players wishing to continue their advancement in Rugby Football Union.

During the year 2 (2018: 3) individual players received grants totalling £980 (2018: £789)

6 Support costs

	Governance costs £	2019 £	2018 £	Basis of allocation
Accountancy	514	514	514	Governance
	<u>514</u>	<u>514</u>	<u>514</u>	
Analysed between				
Charitable activities	514	514	514	
	<u>514</u>	<u>514</u>	<u>514</u>	

Governance costs includes accountancy costs of £514 (2018: £514) which are represented by an intangible donation given by Greaves West & Ayre for accountancy services provided.

7 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.

BERWICK & DISTRICT RUGBY FOOTBALL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

8 Employees

There were no employees during the year.

9 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 30 April 2019 are represented by:				
Current assets/(liabilities)	4,335	-	4,335	2,813
	<u>4,335</u>	<u>-</u>	<u>4,335</u>	<u>2,813</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2018: None).

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 a £10.