

**BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED**

**COMMITTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2021**

# BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED

## COMPANY INFORMATION

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<b>Constitution</b>	Berwick Rangers Supporters' Society Limited is a registered society with the Financial Conduct Authority under the Co-operative and Community Benefit Societies Act 2014.
<b>Officers</b>	Andrew Allan – Chairman & Treasurer Gordon Dickson - Vice Chairman David Spence (Died 21-10-2021) John Bell Ronald Kirk  Stuart Lee Brendan Thorburn David Letham Joe Crawford (Appointed 23-1-2021) Jeffrey Roy (Appointed 29-11-2021) Jenna Shields (Appointed 29-11-2021) Graeme Tait (Appointed 29-11-2021)
<b>Secretary</b>	Isla Barber
<b>Company number</b>	IP29623R
<b>Registered office</b>	10 Golden Square Berwick-upon-Tweed TD15 1BG
<b>Accountants</b>	J.H Greenwood & Company Ava Lodge Castle Terrace Berwick upon Tweed Northumberland TD15 1NP
<b>Bankers</b>	Bank of Scotland 61 Hide Hill Berwick upon Tweed TD15 1EN
<b>Solicitors</b>	Cobbetts Solicitors Ship Canal House King Street Manchester M2 4WB

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**BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED**

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# **BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED**

## **COMMITTEE'S REPORT**

### **FOR THE YEAR ENDED 31 MAY 2021**

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The committee present their report and financial statements for the year ended 31 May 2021.

A proportion of the legal and administrative information required to be disclosed within this report can be found elsewhere on the administrative details pages of these financial statements. The financial statements comply with current statutory requirements, the rules of the society and the Co-operative and Community Benefit Societies Act 2014.

#### **Objects of the Society**

The objects of the society are :

- a) to strengthen the bonds between Berwick Rangers Football Club, ("the Club") and the community which it serves and to represent the interests of the community in the running of the Club;
- b) to benefit present and future members of the community served by the Club by promoting, encouraging and furthering the game of football as a recreational facility, sporting activity and focus for community involvement;
- c) to further the development of the game of football nationally and internationally and the upholding of its rules;
- d) to encourage the Club to take proper account of the interests of its supporters and of the community it serves in its decisions;
- e) to encourage and promote the principle of supporter representation on the board of any company owning or controlling the Club and ultimately to be the vehicle for democratic elections to the board;
- f) to promote, develop and respect the rights of members of the community served by the Club and people dealing with the society as set out in the Charter of Fundamental Rights of the European Union, having regard in particular to the need to provide information to members and conduct the affairs of the society in accessible and appropriate ways.

#### **Organisation**

A committee, who meet regularly, normally every four weeks, administer the society.

#### **Investment Powers**

Under the Rules, the society has the power to make any investment in the manner set out in section 27 of the Co-operative and Community Benefit Societies Act 2014.

#### **Reserves Policy**

The society does not trade for profit. Any surplus generated by the society is applied solely to the continuation and development of the society and the furtherance of its aims.

#### **Principal Activities**

The principal activity of the society continued to be that of a supporters' club.

# **BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED**

## **COMMITTEE'S REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MAY 2021***

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#### **Officials**

The following officials have held office since 1 June 2020:

Andrew Allan – Chairman & Treasurer

Gordon Dickson - Vice Chairman

Isla Barber - Secretary

David Spence (Died 21-10-2021)

John Bell

Ronald Kirk

Stuart Lee

Brendan Thorburn

David Letham

Joe Crawford (Appointed 23-1-2021)

Jeffrey Roy (Appointed 29-11-2021)

Jenna Shields (Appointed 29-11-2021)

Graeme Tait (Appointed 29-11-2021)

#### **Statement of Committee Responsibilities**

The Co-operative and Community Benefit Societies Act 2014 requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the society as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the committee should follow best practice and :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society will continue in business.

The committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. The committee is also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED**

## **COMMITTEE'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MAY 2021**

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### **Chairman's Report**

This is my first formal duty as Chairman without my dear friend and Trust Board member David Spence. Losing Dave has shocked us all; we miss him dearly and the thoughts of all of us at The Trust are with Dave's friends and family, and our Trust Secretary Isla in particular.

As BRFC fans, and representatives of members of one of our supporter bodies, The Trust Board try very hard to retain focus on the aims of The Trust. We discussed this just the other night at our 'pre-AGM' meeting, to assure that our past and future activities are relevant. We keep this statement close to hand "We exist to promote football in the local community and to secure the long-term future of Berwick Rangers Football Club"

We used to be incredibly proud to support the BRFC development team and seeing local lads progressing into the first team squad. Not many mind, but there was a pathway, and it was most certainly helping to promote football in the community. We fervently hope this pathway can be refreshed from our local youth teams, through an under 20's team to senior football with a Berwick based team.

This year we have continued to collaborate closely with the Club Board, seeking to 'assure long term future of our club', you'll hear more of what you have enabled The Trust to do for The Football Club through your donations in The Treasurers Report.

In response to recommendations from supporters inside and outside The Trust, we balloted our membership last year asking formal member support to consider amalgamation with The Supporters Club, as this was mooted by both parties as a logical next step. 96% of our members who voted, were in favour of an amalgamation. Although The Supporters Club wished at that point then to delay any discussions due to current workloads, they have recently confirmed that they do not wish to discuss this matter anymore. Consequently, the merger is formally shelved.

Our commitment to provide two Trust Magazines a year free to our members, continues, and I hope all who read the Summer edition enjoyed all the contributions. The Winter edition is underway, and I can promise a new and more vibrant feel to it, we already have some fantastic contributions that I know fans will enjoy reading.

Lastly, my sincere thanks to The Trust Office Bearers and Board Members :-

- Isla Barber our Secretary
- Vice Chairman Gordon Dickson
- Joe Crawford who has kindly agreed to adopt the role of along with Treasurer along with that of Membership Secretary
- David Letham as Media Manager, with thanks to Brendan Thorburn for his wonderful past service in this role
- Ron Kirk for his regular experienced voice of reason
- Stuart Lee for his infectious great humour and strong voice of the fan
- Although not formally on our Board until this AGM; Jeffrey Roy for his enthusiastic support all the way from Nova Scotia
- Mark McLeman for his generosity with his time in preparation of our accounts

On behalf of the board – 23<sup>rd</sup> February 2022

Andrew Allan

**Chairman**

Isla Barber

**Secretary**

# **BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED**

## **CHARTERED ACCOUNTANTS' REPORT TO THE COMMITTEE OF MANAGEMENT ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED FOR THE YEAR ENDED 31 MAY 2021**

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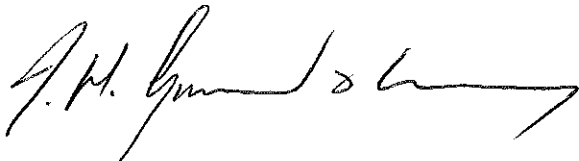
In accordance with the engagement letter dated 30<sup>th</sup> June 2016 in order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have prepared for your approval the financial statements of Berwick Rangers Supporters' Society Limited for the year ended 31 May 2021 set out on pages 5 to 9 from the society'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 [icaew.com/members](http://icaew.com/members) handbook.

This report is made solely to the Committee of Management of Berwick Rangers Supporters' Society Limited, as a body, in accordance with the terms of our engagement letter dated 30<sup>th</sup> June 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Berwick Rangers Supporters' Society Limited and state those matters that we have agreed to state to the Committee of Management of Berwick Rangers Supporters' Society Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berwick Rangers Supporters' Society Limited and its Committee of Management as a body, for our work or for this report.

It is your duty to ensure that Berwick Rangers Supporters' Society Limited has kept proper accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Berwick Rangers Supporters' Society Limited. You consider that Berwick Rangers Supporters' Society Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Berwick Rangers Supporters' Society Limited. 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.



J H Greenwood & Company  
Chartered Accountants  
Ava Lodge  
Castle Terrace  
Berwick upon Tweed  
Northumberland  
TD15 1NP

23<sup>rd</sup> February 2022

# BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED

## REVENUE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2021**

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	Notes	2021 £	2020 £
Turnover		6,375	7,199
Administrative expenses		(4,333)	(11,321)
Other Income		15	12
<b>Surplus / (Deficit) for the year</b>	<b>5</b>	<u>2,057</u>	<u>(4,110)</u>

The revenue account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the revenue account.

There have been no acquisitions during the current or preceding year.



# BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED

## BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	2	-		-	
Cash at bank and in hand		3,038		996	
		<u>3,038</u>		<u>996</u>	
<b>Creditors: amounts falling due within one year</b>	3	-		-	
<b>Total assets less current liabilities</b>			<u>3,038</u>		<u>996</u>
<b>Capital and reserves</b>					
Called up share capital	4		182		197
Revenue account	5		<u>2,856</u>		<u>799</u>
<b>Shareholders' funds</b>	6		<u>3,038</u>		<u>996</u>

Approved by the Committee and authorised for issue on 13<sup>th</sup> December 2021

Andrew Allan

Isla Barber

**Chairman**

**Secretary**

Company Registration No. IP29623R

# BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of trade discounts.

#### 1.4 Subscriptions

Subscriptions are included on a cash basis.

#### 1.5 Interest receivable

Interest is included when receivable by the Society.

#### 1.6 Donations receivable

All donations are recognised in full in the year in which they are receivable.

<b>2 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	-	-
	<hr/>	<hr/>
<b>3 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	-	-
	<hr/>	<hr/>
<b>4 Share capital</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
182 Ordinary of £1 each	182	197
	<hr/>	<hr/>

Each member of the society holds one share of £1 in the society. These shares carry no rights to dividend or distributions on a winding up. Each member has a right to vote at members' meetings.

Under the society's rules, share capital is non-refundable if a person ceases to be a member.

# BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

### 5 Statement of movements on revenue account

	Revenue account £
Balance at 1 June 2020	799
Surplus for the year	2057
Balance at 31 May 2021	<u>2,856</u>

### 6 Reconciliation of movements in shareholders' funds

	2021 £	2020 £
Surplus / (Deficit) for the financial year	2,057	(4,110)
Shares forfeited	(15)	(12)
Net Addition / (Depletion in) to shareholders' funds	<u>2,042</u>	<u>(4,122)</u>
Opening shareholders' funds	996	5,118
Closing shareholders' funds	<u>3,038</u>	<u>996</u>

### 7 Committee expenses

During the year the following official received reimbursement for various expenses incurred.

	2021 £	2020 £
David Letham	-	28
Joe Crawford	39	-
	<u>39</u>	<u>28</u>

# BERWICK RANGERS SUPPORTERS' SOCIETY LIMITED

## DETAILED REVENUE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

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	£	2021 £	£	2020 £
<b>Turnover</b>				
Subscriptions		6,375		7,199
Fundraising & Donations		-		-
		<hr/>		<hr/>
		6,375		7,199
 <b>Other Income</b>				
Shares forfeited		15		12
		<hr/>		<hr/>
		6,390		7,211
 <b>Administrative Expenses</b>				
Postage, stationery, advertising and telephone	278		-	
Auditors Fee	-		200	
General administration expenses	39		28	
Website costs	120		120	
Donation to Berwick Rangers Football Club	3,426		9,800	
Newsletter costs	470		1,013	
Donation	-		160	
	<hr/>		<hr/>	
		(4,333)		(11,321)
 <b>Surplus / (Deficit) For the Year</b>		<hr/>		<hr/>
		2,057		(4,110)

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