

WINSCOMBE RUGBY FOOTBALL CLUB

England & Wales · Charity number 1103716

Details

Other names WINSKOMBE MINI & JUNIOR RUGBY FOOTBALL CLUB

Status Registered

Legal form Other

Registered 2004-05-12

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

Contact

Address The Cottage
Edingworth Road
Edingworth
Weston-super-Mare
BS24 0JB

Phone 07879999680

Email mjelbert@btinternet.com

Website <http://www.pitchero.com/clubs/winscomberfc>

Activities

Objects: THE ADVANCEMENT OF THE PHYSICAL EDUCATION OF PEOPLE AGED FIVE YEARS AND OVER BY THE PROVISION OF FACILITIES FOR PLAYING RUGBY FOOTBALL.

Activities: The advancement of physical education of people aged five years and over by the provision of facilities for playing rugby football.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE SOMERSET AND NORTH SOMERSET.
- Bristol City
- North Somerset
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£106,544	£103,069	-	-
2024-03-31	£97,964	£85,162	-	-
2023-03-31	£99,337	£78,342	-	-
2022-03-31	£78,388	£63,646	-	-
2021-03-31	£18,919	£19,185	-	-

Trustees

Name	Role	Appointed
Simon Rees	Chair	2004-05-12
Andrew Farron		2015-11-01
Brian Gash		2015-11-01
Geoffrey Frank George		2012-04-01
Mark Humphry		2015-11-01
Martin Thatcher		2015-11-01
Richard Mead		

WINSCOMBE RUGBY FOOTBALL CLUB

England & Wales - Charity number 1103716

Accounts

WINSCOMBE RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

WINSCOMBE RUGBY FOOTBALL CLUB

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 13

WINSCOMBE RUGBY FOOTBALL CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	S Rees G George R Mead A Farron M Thatcher M Humphry B Gash
Charity registered number	1103716
Principal office	The Cottage Edingworth Road Edingworth Weston-Super-Mare Somerset BS24 0JB
Secretary	L Thomas
Independent Examiner	Bishop Fleming Audit Limited Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	Lloyds Bank plc 24-26 High Street Wells BA5 2SJ

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

a. Objectives and organisation

The Charity's objective is the advancement of physical education of people aged five years and over by the provision of facilities for playing rugby football.

The Charity is largely funded by annual membership subscriptions, donations and fundraising social events.

The day to day operation of the Charity is carried out by the Charity's secretary who assists the Trustees in dealing with the general administration on the Charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

b. Review of activities and achievements during the year

WRFC enters two senior teams in the league structure administered by the Rugby Football Union in England. WRFC also operates a third team and a Veterans team, both playing friendly matches during the season. A ladies team was started in 2024 and played within this year and the previous year. This is after the Senior Section that was previously run by WRFC Limited joined the Charity with effect from 1st May 2005. WRFC Limited owns two rugby pitches.

The Mini & Junior Section operates teams for all ages from U6 through to Colts. All sides play friendly matches and where eligible enter local and regional competitions. The Mini & Junior Section also operates four girls teams (U12, U14, U16 & U18) who play similar fixtures.

Across all sections WRFC has approx. 427 members and 414 players. At least one parent/guardian of each Mini & Junior player is registered as a member of WRFC. The Executive Committee manages all aspects of the club, both on and off the pitch.

At the year end total funds amounted to £160,262. The year end total funds are sufficient to ensure the Charity can meet its obligations as they fall due.

FINANCIAL REVIEW

a. Reserves policy

It is the Charity's policy to retain sufficient funds to enable the Charity to meet its foreseeable commitments. These include the ability to cover ground maintenance and repairs. The Trustees consider that the current level of reserves of £160,262 is appropriate to adequately cover the short term costs and the risks that the charity has identified.

b. Review of major risks

The major risk of the charity is that its income is dependent on the subscriptions received. This risk is managed by regular monitoring of the income against expenditure commitments and is reviewed at each meeting of the trustees.

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winscombe Rugby Football Club is a registered charity (number 1103716) and is constituted under a Trust Deed dated May 2004.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

c. Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

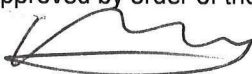
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 24/9/25

WINSCOMBE RUGBY FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Winscombe Rugby Football Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 25th September 2025

David Butler FCA DChA

Bishop Fleming Audit Limited
10 Temple Back
Bristol
BS1 6FL

WINSCOMBE RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:				
Voluntary income	3	58,506	58,506	46,705
Activities for generating funds	4	46,329	46,329	49,645
Investment income	5	1,709	1,709	1,614
TOTAL INCOME		106,544	106,544	97,964
EXPENDITURE ON:				
Costs of generating funds	6	101,959	101,959	82,012
Governance costs		1,110	1,110	3,150
TOTAL EXPENDITURE		103,069	103,069	85,162
NET MOVEMENT IN FUNDS		3,475	3,475	12,802
RECONCILIATION OF FUNDS:				
Total funds brought forward		156,787	156,787	143,985
Net movement in funds		3,475	3,475	12,802
TOTAL FUNDS CARRIED FORWARD		160,262	160,262	156,787

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Stocks	9	9,065	10,846
Debtors	10	8,438	7,110
Cash at bank and in hand		160,880	153,756
		<u>178,383</u>	<u>171,712</u>
Creditors: amounts falling due within one year	11	(18,121)	(14,925)
NET CURRENT ASSETS		160,262	156,787
TOTAL NET ASSETS		160,262	156,787
CHARITY FUNDS			
Unrestricted funds	12	160,262	156,787
TOTAL FUNDS		160,262	156,787

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 24/9/25

The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

Winscombe Rugby Football Club is an unincorporated Charity registered in England & Wales. Its registered office is The Cottage, Edingworth Road, Edingworth, Weston-Super-Mare, Somerset, BS24 0JB.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Winscombe Rugby Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees continue to adopt the going concern basis in preparing the financial statements which assumes that the Charity will continue in operation for the foreseeable future. This is based on the year end total funds being sufficient to ensure the Charity can meet its obligations as they fall due.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 OPERATING LEASES

In the year ended 31 March 2017, the Rugby Football Foundation (RFF) provided a loan of £30,000 to Winscombe Rugby Football Club to fund an All-Weather pitch. This money was paid directly to Sidcot School due to them being the primary developers of the project.

Sidcot School has recognised the £30,000 loan on its balance sheet, however repayments of this loan are being repaid by Winscombe Rugby Club. The loan repayments are treated as a rental expense in the Statement of Financial Activities on a straight line basis over the lease term.

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Subscriptions and Donations	56,634	56,634	46,458
Match Fees	1,872	1,872	247
	<u>58,506</u>	<u>58,506</u>	<u>46,705</u>

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
All Weather Pitch Fees	3,485	3,485	3,645
Social Events	7,947	7,947	9,021
Pitchside Boards	6,084	6,084	7,463
Sponsorships and training equipment	11,687	11,687	15,126
Kit Sales	296	296	184
Caravan Refreshments	16,830	16,830	14,206
	<u>46,329</u>	<u>46,329</u>	<u>49,645</u>

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	1,709	1,709	1,614

WINSCOMBE RUGBY FOOTBALL CLUB**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****6. EXPENDITURE ON RAISING FUNDS**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grounds Maintenance	10,706	10,706	4,833
Ground Rent	250	250	250
All Weather Pitch	5,819	5,819	5,757
Tractor & Equipment	6,397	6,397	6,119
Equipment Maintenance	2,059	2,059	1,571
Subscriptions & Fees	5,523	5,523	6,450
Physiotherapy	8,450	8,450	7,400
Coaching	9,705	9,705	6,267
Laundry	4,466	4,466	3,864
War Memorial Fees & Utilities	3,691	3,691	5,672
Match Transport	4,008	4,008	3,126
Training Equipment and Sponsors	8,430	8,430	13,345
Match Food	18,532	18,532	8,543
1962 Lottery Club	520	520	670
End of Season Meals	3,954	3,954	4,510
Secretarial Costs and Sundries	5,925	5,925	2,466
Trophies & Engraving	1,615	1,615	-
Insurance	1,909	1,909	1,169
	<u>101,959</u>	<u>101,959</u>	<u>82,012</u>

7. INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,110</u>	<u>3,150</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

9. STOCKS

	2025 £	2024 £
Stocks	<u>9,065</u>	<u>10,846</u>

10. DEBTORS

	2025 £	2024 £
Other debtors	<u>8,438</u>	<u>7,110</u>
	<u>8,438</u>	<u>7,110</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Tours	2,218	3,304
Accruals and deferred income	15,903	11,621
	<u>18,121</u>	<u>14,925</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
UNRESTRICTED FUNDS				
General Fund	<u>156,787</u>	<u>106,544</u>	<u>(103,069)</u>	<u>160,262</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
General Funds - all funds	<u>143,985</u>	<u>97,964</u>	<u>(85,162)</u>	<u>156,787</u>

13. OPERATING LEASE COMMITMENTS

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	2,500	2,000
Later than 1 year and not later than 5 years	8,000	8,000
Later than 5 years	4,000	5,500
	<u>14,500</u>	<u>15,500</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2025 £	2024 £
Operating lease rentals	<u>2,000</u>	<u>2,000</u>

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. RELATED PARTY TRANSACTIONS

For the 2024/25 season, the Club was sponsored by Thatchers Cider Company Limited. A Trustee and a member of the Executive Committee are directors of Thatchers Cider Company Limited. In the year, Thatchers Cider Company Limited contributed £3,406 towards kit purchases for the Club (2024: £5,618), £7,200 towards Portakabins (2024: £Nil), and was provided with match tickets to the value of £Nil (2024: £Nil).

WINSCOMBE RUGBY FOOTBALL CLUB

England & Wales - Charity number 1103716

Accounts

Charity number: 1103716

WINSCOMBE RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

WINSCOMBE RUGBY FOOTBALL CLUB

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
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WINSCOMBE RUGBY FOOTBALL CLUB

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	S Rees G George R Mead A Farron M Thatcher M Humphry B Gash
Charity registered number	1103716
Principal office	The Cottage Edingworth Road Edingworth Weston-Super-Mare Somerset BS24 0JB
Secretary	L Thomas
Independent Examiner	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	Lloyds Bank plc 24-26 High Street Wells BA5 2SJ

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

a. Objectives and organisation

The Charity's objective is the advancement of physical education of people aged five years and over by the provision of facilities for playing rugby football.

The Charity is largely funded by annual membership subscriptions, donations and fundraising social events.

The day to day operation of the Charity is carried out by the Charity's secretary who assists the Trustees in dealing with the general administration on the Charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

b. Review of activities and achievements during the year

WRFC enters two senior teams in the league structure administered by the Rugby Football Union in England. WRFC also operates a third team and a Veterans team, both playing friendly matches during the season. A ladies team was started and played during the year. This is after the Senior Section that was previously run by WRFC Limited joined the Charity with effect from 1st May 2005. WRFC Limited owns two rugby pitches.

The Mini & Junior Section operates teams for all ages from U6 through to Colts. All sides play friendly matches and where eligible enter local and regional competitions. The Mini & Junior Section also operates four girls teams (U12, U14, U16 & U18) who play similar fixtures.

Across all sections WRFC has approx. 426 members and 432 players. At least one parent/guardian of each Mini & Junior player is registered as a member of WRFC. The Executive Committee manages all aspects of the club, both on and off the pitch.

At the year end total funds amounted to £156,787. The year end total funds are sufficient to ensure the Charity can meet its obligations as they fall due.

FINANCIAL REVIEW

a. Reserves policy

It is the Charity's policy to retain sufficient funds to enable the Charity to meet its foreseeable commitments. These include the ability to cover ground maintenance and repairs. The Trustees consider that the current level of reserves of £156,787 is appropriate to adequately cover the short term costs and the risks that the charity has identified.

b. Review of major risks

The major risk of the charity is that its income is dependent on the subscriptions received. This risk is managed by regular monitoring of the income against expenditure commitments and is reviewed at each meeting of the trustees.

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winscombe Rugby Football Club is a registered charity (number 1103716) and is constituted under a Trust Deed dated May 2004.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

c. Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 14 October 2024

WINSCOMBE RUGBY FOOTBALL CLUB

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent Examiner's Report to the Trustees of Winscombe Rugby Football Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 18 October 2024

David Butler FCA DChA

Bishop Fleming LLP
10 Temple Back
Bristol
BS1 6FL

WINSCOMBE RUGBY FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:				
Voluntary income	3	46,705	46,705	43,219
Activities for generating funds	4	49,645	49,645	55,842
Investment income	5	1,614	1,614	276
TOTAL INCOME		97,964	97,964	99,337
EXPENDITURE ON:				
Costs of generating funds	6	82,012	82,012	75,342
Governance costs		3,150	3,150	3,000
TOTAL EXPENDITURE		85,162	85,162	78,342
NET MOVEMENT IN FUNDS		12,802	12,802	20,995
RECONCILIATION OF FUNDS:				
Total funds brought forward		143,985	143,985	122,990
Net movement in funds		12,802	12,802	20,995
TOTAL FUNDS CARRIED FORWARD		156,787	156,787	143,985

The Statement of Financial Activities includes all gains and losses recognised in the year.

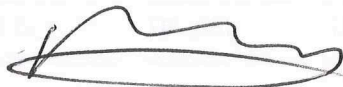
The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
CURRENT ASSETS			
Stocks	9	10,846	9,202
Debtors	10	7,110	5,892
Cash at bank and in hand		153,756	162,868
		<u>171,712</u>	<u>177,962</u>
Creditors: amounts falling due within one year	11	(14,925)	(33,977)
NET CURRENT ASSETS		156,787	143,985
TOTAL NET ASSETS		156,787	143,985
CHARITY FUNDS			
Unrestricted funds	12	156,787	143,985
TOTAL FUNDS		156,787	143,985

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 14 October 2024

The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

Winscombe Rugby Football Club is an unincorporated Charity registered in England & Wales. Its registered office is The Cottage, Edingworth Road, Edingworth, Weston-Super-Mare, Somerset, BS24 0JB.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Winscombe Rugby Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees continue to adopt the going concern basis in preparing the financial statements which assumes that the Charity will continue in operation for the foreseeable future. This is based on the year end total funds being sufficient to ensure the Charity can meet its obligations as they fall due.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 OPERATING LEASES

In the year ended 31 March 2017, the Rugby Football Foundation (RFF) provided a loan of £30,000 to Winscombe Rugby Football Club to fund an All-Weather pitch. This money was paid directly to Sidcot School due to them being the primary developers of the project.

Sidcot School has recognised the £30,000 loan on its balance sheet, however repayments of this loan are being repaid by Winscombe Rugby Club. The loan repayments are treated as a rental expense in the Statement of Financial Activities on a straight line basis over the lease term.

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Subscriptions and Donations	46,458	46,458	43,386
Match Fees	247	247	(167)
	<u>46,705</u>	<u>46,705</u>	<u>43,219</u>

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
All Weather Pitch Fees	3,645	3,645	2,410
Social Events	9,021	9,021	10,920
Pitchside Boards	7,463	7,463	2,181
Sponsorships and training equipment	15,126	15,126	20,993
Kit Sales	184	184	(1,294)
Caravan Refreshments	14,206	14,206	20,632
	<u>49,645</u>	<u>49,645</u>	<u>55,842</u>

5. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	1,614	1,614	276
	<u>1,614</u>	<u>1,614</u>	<u>276</u>

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grounds Maintenance	4,833	4,833	5,518
Ground Rent	250	250	250
All Weather Pitch	5,757	5,757	5,204
Tractor & Equipment	6,119	6,119	1,032
Equipment Maintenance	1,571	1,571	30
Subscriptions & Fees	6,461	6,461	4,832
Physiotherapy	7,400	7,400	4,715
Coaching	6,256	6,256	6,240
Laundry	3,864	3,864	3,004
War Memorial Fees & Utilities	5,672	5,672	5,586
Match Transport	3,126	3,126	4,543
Training Equipment and Sponsors	13,345	13,345	14,658
Match Food	8,543	8,543	15,408
1962 Lottery Club	670	670	700
End of Season Meals	4,510	4,510	(2,816)
Secretarial Costs and Sundries	2,466	2,466	4,345
Trophies & Engraving	-	-	786
Insurance	1,169	1,169	1,307
	<u>82,012</u>	<u>82,012</u>	<u>75,342</u>

7. INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,150</u>	<u>3,000</u>

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. STOCKS

	2024 £	2023 £
Stocks	10,846	9,202

10. DEBTORS

	2024 £	2023 £
Other debtors	7,110	5,392
Prepayments and accrued income	-	500
	<u>7,110</u>	<u>5,892</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Tours	3,304	5,523
Accruals and deferred income	11,621	28,454
	<u>14,925</u>	<u>33,977</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
General Funds - all funds	<u>143,985</u>	<u>97,964</u>	<u>(85,162)</u>	<u>156,787</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS				
General Fund	<u>122,990</u>	<u>99,337</u>	<u>(78,342)</u>	<u>143,985</u>

13. OPERATING LEASE COMMITMENTS

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	2,000	2,000
Later than 1 year and not later than 5 years	8,000	8,000
Later than 5 years	5,500	7,500
	<u>15,500</u>	<u>17,500</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2024 £	2023 £
Operating lease rentals	<u>2,000</u>	<u>2,000</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. RELATED PARTY TRANSACTIONS

For the 2023/24 season, the Club was sponsored by Thatchers Cider Company Limited. A Trustee and a member of the Executive Committee are directors of Thatchers Cider Company Limited. In the year, Thatchers Cider Company Limited contributed £5,618 towards kit purchases for the Club (2023: £6,400) and was provided with match tickets to the value of £Nil (2023: £Nil).

WINSCOMBE RUGBY FOOTBALL CLUB

England & Wales - Charity number 1103716

Accounts

WINSCOMBE RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WINSCOMBE RUGBY FOOTBALL CLUB

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 13

WINSCOMBE RUGBY FOOTBALL CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	S Rees G George R Mead A Farron M Thatcher M Humphry B Gash
Charity registered number	1103716
Principal office	The Cottage Edingworth Road Edingworth Weston-Super-Mare Somerset BS24 0JB
Secretary	R Robinson
Independent Examiner	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	Lloyds Bank plc 24-26 High Street Wells BA5 2SJ

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2022 to 31 March 2023.

OBJECTIVES AND ACTIVITIES

a. Objectives and organisation

The Charity's objective is the advancement of physical education of people aged five years and over by the provision of facilities for playing rugby football.

The Charity is largely funded by annual membership subscriptions, donations and fundraising social events.

The day to day operation of the Charity is carried out by the Charity's secretary who assists the Trustees in dealing with the general administration on the Charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

b. Review of activities and achievements during the year

WRFC enters two senior teams in the league structure administered by the Rugby Football Union in England. WRFC also operates a third team and a Veterans team, both playing friendly matches during the season. This is after the Senior Section that was previously run by WRFC Limited joined the Charity with effect from 1st May 2005. WRFC Limited owns two rugby pitches.

The Mini & Junior Section operates teams for all ages from U6 through to Colts. All sides play friendly matches and where eligible enter local and regional competitions. The Mini & Junior Section also operates three girls teams (U13, U15 & U18) who play similar fixtures.

Across all sections WRFC has approx. 387 members and 480 players. At least one parent/guardian of each Mini & Junior player is registered as a member of WRFC. The Executive Committee manages all aspects of the club, both on and off the pitch.

At the year end total funds amounted to £143,985. The year end total funds are sufficient to ensure the Charity can meet its obligations as they fall due.

FINANCIAL REVIEW

a. Reserves policy

It is the Charity's policy to retain sufficient funds to enable the Charity to meet its foreseeable commitments. These include the ability to cover ground maintenance and repairs. The Trustees consider that the current level of reserves of £143,985 is appropriate to adequately cover the short term costs and the risks that the charity has identified.

b. Review of major risks

The major risk of the charity is that its income is dependent on the subscriptions received. This risk is managed by regular monitoring of the income against expenditure commitments and is reviewed at each meeting of the trustees.

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winscombe Rugby Football Club is a registered charity (number 1103716) and is constituted under a Trust Deed dated May 2004.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

c. Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 22 December 2023

WINSCOMBE RUGBY FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Winscombe Rugby Football Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 22 December 2023

David Butler FCA DChA

Bishop Fleming LLP
10 Temple Back
Bristol
BS1 6FL

WINSCOMBE RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:				
Voluntary income	3	43,219	43,219	35,258
Activities for generating funds	4	55,842	55,842	43,118
Investment income	5	276	276	12
TOTAL INCOME		99,337	99,337	78,388
EXPENDITURE ON:				
Costs of generating funds	6	75,342	75,342	61,336
Governance costs		3,000	3,000	2,310
TOTAL EXPENDITURE		78,342	78,342	63,646
NET MOVEMENT IN FUNDS		20,995	20,995	14,742
RECONCILIATION OF FUNDS:				
Total funds brought forward		122,990	122,990	108,248
Net movement in funds		20,995	20,995	14,742
TOTAL FUNDS CARRIED FORWARD		143,985	143,985	122,990

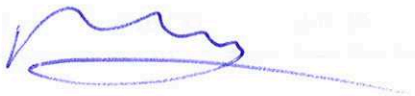
The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
CURRENT ASSETS			
Stocks	9	9,202	5,101
Debtors	10	5,892	6,220
Cash at bank and in hand		162,868	122,485
		<u>177,962</u>	<u>133,806</u>
Creditors: amounts falling due within one year	11	(33,977)	(10,816)
NET CURRENT ASSETS		143,985	122,990
TOTAL NET ASSETS		143,985	122,990
CHARITY FUNDS			
Unrestricted funds	12	143,985	122,990
TOTAL FUNDS		143,985	122,990

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 22 December 2023

The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

Winscombe Rugby Football Club is an unincorporated Charity registered in England & Wales. Its registered office is The Cottage, Edingworth Road, Edingworth, Weston-Super-Mare, Somerset, BS24 0JB.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Winscombe Rugby Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees continue to adopt the going concern basis in preparing the financial statements which assumes that the Charity will continue in operation for the foreseeable future.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (continued)

2.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 OPERATING LEASES

In the year ended 31 March 2017, the Rugby Football Foundation (RFF) provided a loan of £30,000 to Winscombe Rugby Football Club to fund an All-Weather pitch. This money was paid directly to Sidcot School due to them being the primary developers of the project.

Sidcot School has recognised the £30,000 loan on its balance sheet, however repayments of this loan are being repaid by Winscombe Rugby Club. The loan repayments are treated as a rental expense in the Statement of Financial Activities on a straight line basis over the lease term.

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Subscriptions and Donations	43,386	43,386	35,357
Match Fees	(167)	(167)	(99)
	<u>43,219</u>	<u>43,219</u>	<u>35,258</u>

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
All Weather Pitch Fees	2,410	2,410	2,865
Social Events	10,920	10,920	-
Pitchside Boards	2,181	2,181	-
Sponsorships and training equipment	20,993	20,993	19,435
Kit Sales	(1,294)	(1,294)	6,968
Caravan Refreshments	20,632	20,632	13,850
	<u>55,842</u>	<u>55,842</u>	<u>43,118</u>

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	276	276	12
	<u>276</u>	<u>276</u>	<u>12</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grounds Maintenance	5,518	5,518	3,850
Ground Rent	250	250	250
All Weather Pitch	5,204	5,204	5,269
Tractor & Equipment	1,032	1,032	126
Equipment Maintenance	30	30	744
Subscriptions & Fees	4,832	4,832	1,481
Physiotherapy	4,715	4,715	1,023
Coaching	6,240	6,240	2,603
Laundry	3,004	3,004	2,756
War Memorial Fees & Utilities	5,586	5,586	5,618
Match Transport	4,543	4,543	2,045
Training Equipment and Sponsors	14,658	14,658	21,857
Match Food	15,408	15,408	9,635
1962 Lottery Club	700	700	1,340
End of Season Meals	(2,816)	(2,816)	596
Secretarial Costs and Sundries	4,345	4,345	1,272
Trophies & Engraving	786	786	871
Insurance	1,307	1,307	-
	<u>75,342</u>	<u>75,342</u>	<u>61,336</u>

7. INDEPENDENT EXAMINER'S REMUNERATION

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,000</u>	<u>2,310</u>

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. STOCKS

	2023 £	2022 £
Stocks	9,202	5,101

10. DEBTORS

	2023 £	2022 £
Other debtors	5,392	4,928
Prepayments and accrued income	500	1,292
	<u>5,892</u>	<u>6,220</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Tours	5,523	2,912
Accruals and deferred income	28,454	7,904
	<u>33,977</u>	<u>10,816</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS				
General Fund	122,990	99,337	(78,342)	143,985

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
General Fund	108,248	77,048	(62,306)	122,990

13. OPERATING LEASE COMMITMENTS

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	2,000	2,000
Later than 1 year and not later than 5 years	8,000	8,000
Later than 5 years	7,500	9,500
	<u>17,500</u>	<u>19,500</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2023 £	2022 £
Operating lease rentals	<u>2,000</u>	<u>2,000</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. RELATED PARTY TRANSACTIONS

For the 2022/23 season, the Club was sponsored by Thatchers Cider Company Limited. A Trustee and a member of the Executive Committee are directors of Thatchers Cider Company Limited. In the year, Thatchers Cider Company Limited contributed £6,400 towards kit purchases for the Club (2022: £5,000) and was provided with match tickets to the value of £Nil (2022: £896).



Winscombe RFC, The Lynch, Winscombe, North Somerset. BS25 1AP

Bishop Fleming LLP
10 Temple Back
Bristol
BS1 6FL

27 November 2023

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of Winscombe Rugby Football Club's (the charity) statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. Responsibility for the financial statements

We have fulfilled our responsibilities as Trustees under the Charities Act for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2. Exemption from the requirement to prepare audited accounts

We confirm that the charity was entitled to exemption under the Charities Act from the requirement to have its financial statements for the financial year ended 31 March 2023 audited.

3. Completeness of information

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

4. Assets and liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

5. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

7. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

8. Transactions with trustees and other related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

In addition, the charity has had at no time during the accounting period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees or connected persons nor to guarantee or provide security for any such matters.

9. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

We confirm that all restricted grants and donations have been recorded correctly in the accounts and notified to you.

10. Control

We confirm that there is no controlling party.

11. 51% Group companies

We confirm that there are no 51% group companies related to this charity for tax purposes.

We understand that companies are part of a '51% group' where they, directly or indirectly, own more than 50% of a company or are owned more than 50% by a company for any part of the period.

We also understand that a 51% group also applies to companies that are each owned more than 50% by the same company. For these purposes, ownership is determined by ownership of the ordinary share capital.

12. Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements.

We have also considered the adequacy of the disclosures in the financial statements relating to going concern and are satisfied that no further disclosures are required relating to the charity's ability to continue as a going concern are required in order to give a true and fair view.

We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

13. Accounting Estimates

Significant assumptions used by us in making accounting estimates, including those measured at fair value are reasonable.

14. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

We acknowledge our legal responsibilities regarding disclosure of information to you and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your report of which you are unaware.

Each Trustee has taken all the steps that he ought to have taken as a Trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

As minuted by the Board of Trustees at its meeting on

Yours faithfully

.....

.....

Signed on behalf of the Board of Trustees



Winscombe RFC, The Lynch, Winscombe, North Somerset. BS25 1AP

Bishop Fleming LLP
10 Temple Back
Bristol
BS1 6FL

27 November 2023

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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We acknowledge our legal responsibilities regarding disclosure of information to you and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your report of which you are unaware.

Each Trustee has taken all the steps that he ought to have taken as a Trustee in order to make themselves aware of any relevant information and to establish that you are aware of that information.

As minuted by the Board of Trustees at its meeting on

Yours faithfully

.....
.....

Signed on behalf of the Board of Trustees

WINSCOMBE RUGBY FOOTBALL CLUB

England & Wales - Charity number 1103716

Accounts

Charity number: 1103716

WINSCOMBE RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WINSCOMBE RUGBY FOOTBALL CLUB

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 13

WINSCOMBE RUGBY FOOTBALL CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	S Rees G George R Mead A Farron M Thatcher M Humphry B Gash
Charity registered number	1103716
Principal office	The Cottage Edingworth Road Edingworth Weston-Super-Mare Somerset BS24 0JB
Secretary	C Tullett
Independent Examiner	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
Bankers	Lloyds Bank plc Bath Street Cheddar BS27 3AB

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2021 to 31 March 2022.

OBJECTIVES AND ACTIVITIES

a. Objectives and organisation

The Charity's objective is the advancement of physical education of people aged five years and over by the provision of facilities for playing rugby football.

The Charity is largely funded by annual membership subscriptions, donations and fundraising social events.

The day to day operation of the Charity is carried out by the Charity's secretary who assists the Trustees in dealing with the general administration on the Charity.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

b. Review of activities and achievements during the year

WRFC enters two senior teams in the league structure administered by the Rugby Football Union in England. WRFC also operates a third team and a Veterans team, both playing friendly matches during the season. This is after the Senior Section that was previously run by WRFC Limited joined the Charity with effect from 1st May 2005. WRFC Limited owns two rugby pitches.

The Mini & Junior Section operates teams for all ages from U6 through to Colts. All sides play friendly matches and where eligible enter local and regional competitions. The Mini & Junior Section also operates three girls teams (U13, U15 & U18) who play similar fixtures.

Across all sections WRFC has approx. 351 members and 360 players. At least one parent/guardian of each Mini & Junior player is registered as a member of WRFC. The Executive Committee manages all aspects of the club, both on and off the pitch.

At the year end total funds amounted to £122,990. The year end total funds are sufficient to ensure the Charity can meet its obligations as they fall due.

FINANCIAL REVIEW

a. Reserves policy

It is the Charity's policy to retain sufficient funds to enable the Charity to meet its foreseeable commitments. These include the ability to cover ground maintenance and repairs. The Trustees consider that the current level of reserves of £122,990 is appropriate to adequately cover the short term costs and the risks that the charity has identified.

b. Review of major risks

The major risk of the charity is that its income is dependent on the subscriptions received. This risk is managed by regular monitoring of the income against expenditure commitments and is reviewed at each meeting of the trustees.

WINSCOMBE RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winscombe Rugby Football Club is a registered charity (number 1103716) and is constituted under a Trust Deed dated May 2004.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

c. Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

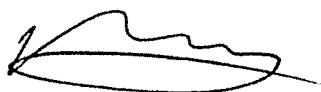
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 26 September 2022

WINSCOMBE RUGBY FOOTBALL CLUB

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent Examiner's Report to the Trustees of Winscombe Rugby Football Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 14 April 2022

David Butler FCA DChA

Bishop Fleming LLP
10 Temple Back
Bristol
BS1 6FL

WINSCOMBE RUGBY FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:				
Voluntary income	3	35,258	35,258	7,936
Activities for generating funds	4	43,118	43,118	10,955
Investment income	5	12	12	28
TOTAL INCOME		78,388	78,388	18,919
EXPENDITURE ON:				
Costs of generating funds	6	61,336	61,336	16,597
Governance costs		2,310	2,310	2,588
TOTAL EXPENDITURE		63,646	63,646	19,185
NET MOVEMENT IN FUNDS		14,742	14,742	(266)
RECONCILIATION OF FUNDS:				
Total funds brought forward		108,248	108,248	108,514
Net movement in funds		14,742	14,742	(266)
TOTAL FUNDS CARRIED FORWARD		122,990	122,990	108,248

The Statement of Financial Activities includes all gains and losses recognised in the year.

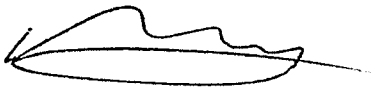
The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Stocks	9	5,101	5,050
Debtors	10	6,220	1,503
Cash at bank and in hand		122,485	107,336
		<u>133,806</u>	<u>113,889</u>
Creditors: amounts falling due within one year	11	(10,816)	(5,641)
		<u>122,990</u>	<u>108,248</u>
NET CURRENT ASSETS		<u>122,990</u>	<u>108,248</u>
TOTAL NET ASSETS		<u><u>122,990</u></u>	<u><u>108,248</u></u>
CHARITY FUNDS			
Unrestricted funds	12	122,990	108,248
TOTAL FUNDS		<u><u>122,990</u></u>	<u><u>108,248</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S Rees
Chair of Trustees

Date: 26 September 2022

The notes on pages 7 to 13 form part of these financial statements.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. GENERAL INFORMATION

Winscombe Rugby Football Club is an unincorporated Charity registered in England & Wales. Its registered office is The Cottage, Edingworth Road, Edingworth, Weston-Super-Mare, Somerset, BS24 0JB.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Winscombe Rugby Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The Trustees, having considered the impact of the COVID-19 pandemic continue to adopt the going concern basis in preparing the financial statements which assumes that the company will continue in operation for the foreseeable future.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 OPERATING LEASES

In the year ended 31 March 2017, the Rugby Football Foundation (RFF) provided a loan of £30,000 to Winscombe Rugby Football Club to fund an All-Weather pitch. This money was paid directly to Sidcot School due to them being the primary developers of the project.

Sidcot School has recognised the £30,000 loan on its balance sheet, however repayments of this loan are being repaid by Winscombe Rugby Club. The loan repayments are treated as a rental expense in the Statement of Financial Activities on a straight line basis over the lease term.

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Subscriptions and Donations	35,357	35,357	8,464
Match Fees	(99)	(99)	(528)
	<u>35,258</u>	<u>35,258</u>	<u>7,936</u>

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
All Weather Pitch Fees	2,865	2,865	775
Sponsorships and training equipment	19,435	19,435	8,573
Kit Sales	6,968	6,968	892
Caravan Refreshments	13,850	13,850	330
1962 Lottery Club	-	-	385
	<u>43,118</u>	<u>43,118</u>	<u>10,955</u>

5. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest receivable	<u>12</u>	<u>12</u>	<u>28</u>

WINSCOMBE RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grounds Maintenance	3,850	3,850	4,212
Ground Rent	250	250	250
All Weather Pitch	5,269	5,269	5,479
Tractor & Equipment	126	126	1,683
Equipment Maintenance	744	744	-
Subscriptions & Fees	1,481	1,481	62
Physiotherapy	1,023	1,023	-
Coaching	2,603	2,603	555
Laundry	2,756	2,756	-
War Memorial Fees & Utilities	5,618	5,618	1,082
1962 Lottery Club	1,340	1,340	-
Match Transport	2,045	2,045	(510)
Training Equipment and Sponsors	21,857	21,857	1,997
Match Food	9,635	9,635	-
End of Season Meals	596	596	-
Secretarial Costs and Sundries	1,272	1,272	556
Trophies & Engraving	871	871	-
Insurance	-	-	1,231
	<u>61,336</u>	<u>61,336</u>	<u>16,597</u>

7. INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,310</u>	<u>1,750</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. STOCKS

	2022 £	2021 £
Stocks	5,101	5,050

10. DEBTORS

	2022 £	2021 £
Other debtors	4,928	1,503
Prepayments and accrued income	1,292	-
	<u>6,220</u>	<u>1,503</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Tours	2,912	2,464
Accruals and deferred income	7,904	3,177
	<u>10,816</u>	<u>5,641</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS				
General Fund	108,248	77,048	(62,306)	122,990

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
General Fund	108,514	18,919	(19,185)	108,248

13. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	2,000	2,000
Later than 1 year and not later than 5 years	8,000	8,000
Later than 5 years	9,500	11,500
	<u>19,500</u>	<u>21,500</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2022 £	2021 £
Operating lease rentals	<u>2,000</u>	<u>2,000</u>

WINSCOMBE RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. RELATED PARTY TRANSACTIONS

For the 2021/22 season, the Club was sponsored by Thatchers Cider Company Limited. A Trustee and a member of the Executive Committee are directors of Thatchers Cider Company Limited. In the year, Thatchers Cider Company Limited contributed £5,000 towards kit purchases for the Club (2021: Nil) and was provided with match tickets to the value of £896 (2021: Nil).

