Northwich RUFC

England & Wales · Charity number 1122898

Details

Other names	NORTHWICH YOUTH DEVELOPMENT RUGBY UNION FOOTBALL CLUB, NORTHWICH RUFC JUNIORS
Status	Registered
Legal form	Other
Registered	2018-11-02
Register	View on the Charity Commission register

Contact

Address	Northwich Youth Development Rugby Union Football Club Moss Farm Northwich Cheshire CW8 4BH
Phone	07484248510

Activities

Objects: 1. The promotion of community participation in healthy recreation for the benefit of the inhabitants of Northwich and the surrounding areas by the provision of facilities for playing rugby union football2. TO ADVANCE THE PHYSICAL EDUCATION OF YOUNG PEOPLE IN THE VALE ROYAL BOROUGH OF CHESHIRE BETWEEN THE AGES OF 5 AND 18 BY COACHING IN AND PROVIDING FACILITIES FOR THE GAME OF RUGBY UNION FOOTBALL SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPABILITIES TO ENABLE THEM TO GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY 3. TO ADVANCE AND ASSIST IN ADVANCING THE EDUCATION OF CHILDREN AND YOUNG PEOPLE ATTENDING SCHOOLS IN THE VALE ROYAL BOROUGH OF CHESHIRE BY THE PROVISION OF COACHING AND FACILITIES FOR THE GAME OF RUGBY UNION FOOTBALL

Activities: To advance the physical education of young people in the Vale Royal area of Cheshire (5-18) by coaching and providing facilities for Rugby Union; to develop their physical, mental and spiritual capabilities enabling them to grow to full maturity as individuals and members of society. To assist in advancing the education of young people attending schools in the area through coaching and facilities.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** VALE ROYAL BOROUGH OF CHESHIRE
- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£90,510	£102,078	-	-
2024-04-30	£102,767	£110,982	-	-
2023-04-30	£107,795	£86,720	-	-
2022-04-30	£69,691	£56,774	-	-
2021-04-30	£80,304	£45,435	-	-

Trustees

Name	Role	Appointed
Andrew Chubb		2023-10-11
Colin Johnson		2015-04-30
RONALD EDWARD MCLAVERTY		2015-04-30

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Northwich RUFC

England & Wales - Charity number 1122898

Accounts

Charity Number: 1122898

Northwich RUFC

Annual Report and Unaudited Financial Statements

for the financial year ended 30 April 2025

Northwich RUFC
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Northwich RUFC
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Ken Jones (Resigned 30 April 2025) Colin Johnson Ronald McLaverty Andrew Chubb
Charity Number in England and Wales	1122898
Principal Address	Moss Farm Northwich Cheshire CW8 4BH
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Barclays Bank UK PLC Crewe Market Street Leicestershire LE87 2BB

Northwich RUFC
TRUSTEES' REPORT
for the financial year ended 30 April 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 April 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Northwich RUFC present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 April 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The promotion of community participation in healthy recreation for the benefit of the inhabitants of Northwich and the surrounding areas by the provision of facilities for playing rugby union football.

To advance the physical education of young people in the Vale Royal borough of Cheshire between the ages of 5 and 18 by coaching in and providing facilities for the game of rugby union football so as to develop their physical, mental and spiritual capabilities to enable them to grow to full maturity as individuals and members of society.

To advance and assist in advancing the education of children and young people attending schools in the Vale Royal borough of Cheshire by the provision of coaching and facilities for the game of rugby union football.

Structure, Governance and Management

Structure
The charity is constituted as an unincorporated charity, established by a written constitution adopted 7 February 2008, as amended 1 June 2022 and 4 March 2025. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustee appointment is considered by the main executive committee and follows the Charity Commission Guidance CC30 "GUIDANCE: Finding new trustees: what charities need to know"

Review of Achievements and Performance
The charity has continued to provide both the facilities and the coaching to enable children and adults to participate fully in the sport of rugby union. It has also arranged for coaching to be delivered to a number of schools in the local area.

Encouragingly, the junior section has built on its already distinct reputation for inclusivity and enjoyment for all, resulting in further growth in numbers and a strong club identity amongst children and their parents/guardians.

Maintaining playing and attracting volunteer numbers has been more of a challenge in respect of the senior section, but the community game as a whole has suffered the same pressures, and the trustees feel that the club has fared considerably better than many other clubs it comes into contact with, given that it has still managed to field two and for the most part three senior teams, and has retained a small but solid core of longstanding unpaid helpers.

Financially, the charity benefitted hugely from the reopening of the rugby clubhouse and bar in September 2023, following an 11 month closure due to an arson attack. Profits from the bar and food operation allowed Moss Farm Community Services Ltd, the wholly owned subsidiary of Northwich RUFC, to make a substantial sponsorship donation to the charity in the year.

Reserves wise, the overall position remains robust, although there was a reduction in the year. Whilst the junior section improved its capital position considerably, the senior section did not hit its income target, due mainly to a significant shortfall on projected outside sponsorship, and was therefore primarily responsible for the deficit in net assets/total

funds.

Looking forward 2026/27/28 are likely to be interesting years for the club as our landlords are proposing to rebuild our changing rooms and also add space for more functions. There will be extra costs for the club but also opportunities to increase income.

The trustees are fully aware, and have made the club's executive committee and all members aware, that the senior section cannot continue to overspend, and must either generate more income or reduce its costs, in order to ensure the ongoing financial viability of the charity.

Actions have been taken in the current year to increase both membership and sponsorship income and bar prices have also been reviewed.

Colin Johnson/Ken Jones
Lead Trustees

Financial Review
The charity made an overall deficit of £11,568 in the year compared to a deficit of £8,215 last year.

Unrestricted funds showed a deficit of £5,536 in the year compared to a deficit of £2,733 last year. This is made up of total income of £85,387 (£100,723 - 2024) and total expenditure £90,923 (£103,456 -2024).

Restricted funds showed deficit of £6,032 in the year compared to a deficit of £5,482 last year. This is made up of total income of £5,123 (£2,044 - 2024) and total expenditure £11,155 (£7,526 - 2024).

Results and Dividends
At the end of the financial year the charity has assets of £81,046 (2024 - £88,634) and liabilities of £5,692 (2024 - £1,712). The net assets of the charity have decreased by £(11,568).

Reserves Position and Policy

Reserves Policy
The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure.

The trustees consider that this is sufficient to cope with any timing fluctuations in unrestricted income.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Northwich RUFC subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Availability and adequacy of assets of each of the funds
The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Approved by the Board of Trustees on 22/01/2026 **and signed on its behalf by:**



Colin Johnson
Trustee

Northwich RUFC
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 30 April 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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. 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 the Board of Trustees on 22/01/2026 **and signed on its behalf by:**



Colin Johnson
Trustee

Northwich RUFC
INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NORTHWICH RUFC

I have examined the financial statements of the charity for the financial year ended 30 April 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this 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 members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



Steven Nixon BSc (Hons) FCCA
LANGERS MN LIMITED
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 22 January 2026

Northwich RUFC
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 30 April 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	**33,346**	**5,123**	**38,469**	41,984	2,044	44,028
Charitable activities							
Rugby Union Football Club	3.2	**41,586**	**-**	**41,586**	37,620	-	37,620
Other trading activities	3.3	**8,255**	**-**	**8,255**	21,044	-	21,044
Investments	3.4	**2,200**	**-**	**2,200**	75	-	75
Total income		**85,387**	**5,123**	**90,510**	100,723	2,044	102,767
Expenditure							
Raising funds	4.1	**8,251**	**-**	**8,251**	16,235	78	16,313
Charitable activities	4.2	**81,232**	**11,155**	**92,387**	85,182	7,448	92,630
Other trading activities	4.3	**1,440**	**-**	**1,440**	2,039	-	2,039
Total Expenditure		**90,923**	**11,155**	**102,078**	103,456	7,526	110,982
Net income/(expenditure)		**(5,536)**	**(6,032)**	**(11,568)**	(2,733)	(5,482)	(8,215)
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**(5,536)**	**(6,032)**	**(11,568)**	(2,733)	(5,482)	(8,215)
Reconciliation of funds:							
Total funds beginning of the year	13	**61,973**	**24,949**	**86,922**	64,706	30,431	95,137
Total funds at the end of the year		**56,437**	**18,917**	**75,354**	61,973	24,949	86,922

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Northwich RUFC
BALANCE SHEET
as at 30 April 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	7	**13,943**	16,003
Investments	8	**1**	1
		13,944	16,004
Current Assets			
Stocks	9	**6,764**	8,204
Debtors	10	**252**	-
Cash at bank and in hand		**60,086**	64,426
		67,102	72,630
Creditors: Amounts falling due within one year	11	**(5,692)**	(1,712)
Net Current Assets		**61,410**	70,918
Total Assets less Current Liabilities		**75,354**	86,922
Funds			
Restricted trust funds		**18,917**	24,949
Designated funds (Unrestricted)		**16,359**	10,496
General fund (unrestricted)		**40,078**	51,477
Total funds	13	**75,354**	86,922

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 22/01/2026 **and signed on its behalf by**



Colin Johnson
Trustee

1. GENERAL INFORMATION

Northwich RUFC is a charity incorporated in England. The registered office of the charity is Moss Farm, Northwich, Cheshire, CW8 4BH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	25% Straight line

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Inventories
Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Small donations individually less than £1,000	**1,002**	**500**	**1,502**	1,542
Grants individually less than £1,000	**100**	**-**	**100**	**-**
RFU Grants	**-**	**2,000**	**2,000**	1,000
Moss Farm Community Services Ltd Grant	**1,964**	**-**	**1,964**	**-**
Barclays Bank Grants	**-**	**-**	**-**	500
Sponsorship individually less than £1,000	**2,780**	**-**	**2,780**	5,861
Coleman Canal and Boat Services Sponsorship	**2,000**	**-**	**2,000**	2,000
Northwich Round Table Grant	**-**	**2,248**	**2,248**	**-**
Fire & Heat Ltd Sponsorship	**-**	**-**	**-**	4,000
Vincent James Estate Agents Sponsorship	**-**	**-**	**-**	2,000
Homestead Garage LLP Sponsorship	**-**	**-**	**-**	1,000

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

Moss Farm Community Services Ltd Sponsorship	**20,000**	**-**	**20,000**	25,000
Tesco Community Grant	**-**	**375**	**375**	1,125
Righton & Blackburns Limited Sponsorship	**1,500**	**-**	**1,500**	-
3 Shires Marketing Limited Sponsorship	**1,000**	**-**	**1,000**	-
Ashley Griffin Roofing Ltd Sponsorship	**1,000**	**-**	**1,000**	-
Hartford FC Sponsorship	**2,000**	**-**	**2,000**	-
	33,346	**5,123**	**38,469**	44,028

Restricted income in prior period; Small donations individually less than £1,000 - £919; Tesco Community Grant £1,125.

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Rugby Union Football Club:				
Sale of goods and services in accordance with the charity's objects	**7,221**	**-**	**7,221**	6,723
Membership subscriptions in return for services	**34,365**	**-**	**34,365**	30,897
	41,586	**-**	**41,586**	37,620

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Other trading activities	**-**	**-**	**-**	494
Income from fundraising events	**8,255**	**-**	**8,255**	20,550
	8,255	**-**	**8,255**	21,044

3.4 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Bank Compensation	**-**	**-**	**-**	75
Pitch rental	**2,200**	**-**	**2,200**	-
	2,200	**-**	**2,200**	75

4. EXPENDITURE
4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Just Giving fees	**-**	**-**	**36**	**36**	216
Other fundraising costs	**1,077**	**-**	**-**	**1,077**	1,949
250 Club Winnings	**1,695**	**-**	**-**	**1,695**	2,990
Event expenses	**5,443**	**-**	**-**	**5,443**	11,158
	8,215	**-**	**36**	**8,251**	16,313

Restricted expenditure; Event expenses £0 (2024 £78).

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Junior rugby expenses	**15,882**	**-**	**-**	**15,882**	9,246
Senior rugby expenses	**53,147**	**-**	**-**	**53,147**	60,117

Rent and rates	-	-	**3,500**	**3,500**	3,500
Premises repairs, renewals and maintenance	-	-	**8,540**	**8,540**	4,341
Telephone, fax and internet	-	-	**120**	**120**	506
Sponsorship costs	-	-	**1,034**	**1,034**	4,433
Bank charges	-	-	**1,657**	**1,657**	1,485
Advertising	-	-	**-**	**-**	822
Other expenses	-	-	**-**	**-**	25
Depreciation	-	-	**6,427**	**6,427**	5,335
Moss Farm Community Services Ltd grant	-	-	**-**	**-**	1,500
Computer hardware and software	-	-	**200**	**200**	-
Food hygiene - training and equipment	-	-	**500**	**500**	-
Governance Costs (Note 4.4)	-	-	**1,380**	**1,380**	1,320
	69,029	-	**23,358**	**92,387**	92,630

Restricted expenditure; Senior rugby expenses - £2,000 (2024 £0); Premises repairs, renewals and maintenance - £2,536 (2024 £480); Sponsorship costs - £0 (2024 £145); Depreciation - £6,119 (2024 £5,323); Moss Farm Community Services Ltd grant - £0 (2024 £1,500); Food hygiene - training and equipment - £500.

4.3 OTHER TRADING ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Cost of ancillary trading, including stock movement	-	-	**1,440**	**1,440**	2,039

4.4 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Independent examiner's fees	-	-	**1,380**	**1,380**	1,320

4.5 SUPPORT COSTS

	Cost of Raising Funds £	Charitable Activities £	Other Trading Activities £	Governance Costs £	2025 £	2024 £
Support	**36**	**21,978**	**1,440**	**1,380**	**24,834**	25,660

5. NET INCOME

	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**6,427**	5,335
Independent Examiner's remuneration:		
- independent examination services	**1,380**	1,320

6. INVESTMENT AND OTHER INCOME

	2025 £	2024 £
Rent receivable - other income	**2,200**	-
Bank interest	**-**	75
	2,200	75

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 May 2024	21,338	21,338
Additions	4,367	4,367
At 30 April 2025	25,705	25,705
Depreciation		
At 1 May 2024	5,335	5,335
Charge for the financial year	6,427	6,427
At 30 April 2025	11,762	11,762
Net book value		
At 30 April 2025	**13,943**	**13,943**
At 30 April 2024	16,003	16,003

8. INVESTMENTS

	Group and participating undertakings
	£
Investments	
Cost	
At 30 April 2025	1
Net book value	
At 30 April 2025	**1**
At 30 April 2024	1

9. STOCKS

	2025	2024
	£	£
Finished goods and goods for resale	**6,764**	8,204

10. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	**252**	**-**

11. CREDITORS

Amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	**5,692**	1,712

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

12. RESERVES

	2025 £	2024 £
At the beginning of the year	**86,922**	95,137
Deficit for the financial year	**(11,568)**	(8,215)
At the end of the year	**75,354**	86,922

13. FUNDS
13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 May 2023	64,706	30,431	95,137
Movement during the financial year	(2,733)	(5,482)	(8,215)
At 30 April 2024	61,973	24,949	86,922
Movement during the financial year	(5,536)	(6,032)	(11,568)
At 30 April 2025	**56,437**	**18,917**	**75,354**

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 May 2024	Income	Expenditure	Transfers between funds	Balance 30 April 2025
	£	£	£	£	£
Restricted funds					
Rebuilding Fund	24,949	375	6,407	-	18,917
Hygiene Courses and Food Equipment	-	500	500	-	-
RFU Travel	-	2,000	2,000	-	-
Scoreboard	-	2,248	2,248	-	-
	24,949	5,123	11,155	-	18,917
Unrestricted funds					
M&J Designated Fund	10,496	29,047	16,078	(7,106)	16,359
Unrestricted General	51,477	56,340	74,845	7,106	40,078
	61,973	85,387	(90,923)	-	56,437
Total funds	**86,922**	**90,510**	**102,078**	**-**	**75,354**

Unrestricted Funds
General Fund.
These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and subject to charity legislation, are free from all restrictions on their use.

M&J Designated Fund
These funds are for the provision of M&J rugby.

Restricted Funds
Rebuilding Fund
Funds for rebuilding the clubhouse following the fire.

Food Hygiene Fund
Donation to be used for food hygiene training and equipment.

RFU Travel Fund
Grant to fund team travel expenses.

Scoreboard Fund
Grant to fund a new scoreboard.

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Financial fixed assets	Current assets	Current liabilities	Total
	£	£	£	£	£
Restricted trust funds	13,033	-	5,884	-	18,917
Unrestricted designated funds	575	-	15,784	-	16,359
Unrestricted general funds	335	1	45,434	**(5,692)**	40,078
	910	1	61,218	**(5,692)**	56,437
	13,943	**1**	**67,102**	**(5,692)**	**75,354**

14. RELATED PARTY TRANSACTIONS

In the year the Charity had related party transactions as follows:

Moss Farm Community Services Ltd, company number 09667074, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the balance owing was £0 (2024 - £0).

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Northwich RUFC

England & Wales - Charity number 1122898

Accounts

Charity Number: 1122898

Northwich RUFC

Annual Report and Unaudited Financial Statements

for the financial year ended 30 April 2024

Northwich RUFC
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Northwich RUFC
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Ken Jones Colin Johnson Ronald McLaverty Andrew Chubb (Appointed 11 October 2023)
Charity Number in England and Wales	1122898
Principal Address	Moss Farm Northwich Cheshire CW8 4BH
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Barclays Bank UK PLC Crewe Market Street Leicestershire LE87 2BB

Northwich RUFC
TRUSTEES' REPORT
for the financial year ended 30 April 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 April 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Northwich RUFC present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 April 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
To advance the physical education of young people in the Vale Royal area of Cheshire (5-18) by coaching and providing facilities for rugby union; to develop their physical, mental and spiritual capabilities enabling them to grow to full maturity as individuals and members of society. To assist in advancing the education of young people attending schools in the area through coaching and facilities.

To advance and promote healthy participation in healthy recreation for the benefit of inhabitants of Northwich and surrounding area and by providing facilities for playing Rugby Union Football.

Structure, Governance and Management

Structure
The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustee appointment is considered by the main executive committee and follows the Charity Commission Guidance CC30 "GUIDANCE: Finding new trustees: what charities need to know"

Review of Activities, Achievements and Performance
The charity has continued to provide both the facilities and the coaching to enable children and adults to participate fully in the sport of rugby union. It has also arranged for coaching to be delivered to a number of schools in the local area.

Encouragingly, the junior section has built on its already distinct reputation for inclusivity and enjoyment for all, resulting in further growth in numbers and a strong club identity amongst children and their parents/guardians.

Maintaining playing and attracting volunteer numbers has been more of a challenge in respect of the senior section, but the community game as a whole has suffered the same pressures, and the trustees feel that the club has fared considerably better than many other clubs it comes into contact with, given that it has still managed to field two and for the most part three senior teams, and has retained a small but solid core of longstanding unpaid helpers.

Financially, the charity benefitted hugely from the reopening of the rugby clubhouse and bar in September 2023, following an 11 month closure due to an arson attack. Profits from the bar and food operation allowed Moss Farm Community Services Ltd, the wholly owned subsidiary of Northwich RUFC, to make a substantial sponsorship donation to the charity in the year.

Reserves wise, the overall position remains robust, although there was a reduction in the year. Whilst the junior section improved its capital position considerably, the senior section did not hit its income target, due mainly to a significant shortfall on projected outside sponsorship, and was therefore primarily responsible for the deficit in net assets/total funds.

Northwich RUFC
TRUSTEES' REPORT
for the financial year ended 30 April 2024

The trustees are fully aware, and have made the club's executive committee and all members aware, that the senior section cannot continue to overspend, and must either generate more income or reduce its costs, in order to ensure the ongoing financial viability of the charity.

Ken Jones
Lead Trustee

Financial Review
The charity made an overall deficit of £8,215 in the year compared to a surplus of £21,075 last year.

Unrestricted funds showed a deficit of £2,733 in the year compared to a deficit of £9,356 last year. This is made up of total income of £100,723 (£76,348 - 2023) and total expenditure £103,456 (£85,704 -2023).

Restricted funds showed deficit of £5,482 in the year compared to a surplus of £30,431 last year. This is made up of total income of £2,044 (£31,447 - 2023) and total expenditure £7,526 (£1,016 - 2023).

Results
At the end of the financial year the charity has assets of £88,634 (2023 - £96,689) and liabilities of £1,712 (2023 - £1,552). The net assets of the charity have decreased by £(8,215).

Reserves Position and Policy
The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure.

The trustees consider that this is sufficient to cope with any timing fluctuations in unrestricted income.

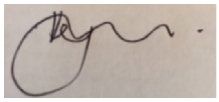
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Northwich RUFC subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Availability and adequacy of assets of each of the funds
The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Approved by the Board of Trustees on 14/01/2025 **and signed on its behalf by:**



Ken Jones
Trustee

Northwich RUFC
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 30 April 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

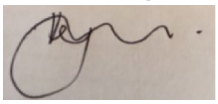
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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. 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 the Board of Trustees on 14/01/2025 **and signed on its behalf by:**



Ken Jones
Trustee

Northwich RUFC

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NORTHWICH RUFC

I have examined the financial statements of the charity for the financial year ended 30 April 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this 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 members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



Steven Nixon BSc (Hons) FCCA
LANGERS MN LIMITED
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 14 January 2025

Northwich RUFC
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 30 April 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	**3.1**	**41,984**	**2,044**	**44,028**	38,636	31,447	70,083
Charitable activities							
Rugby Union Football Club	**3.2**	**37,620**	**-**	**37,620**	31,801	-	31,801
Other trading activities	**3.3**	**21,044**	**-**	**21,044**	5,661	-	5,661
Investments	**3.4**	**75**	**-**	**75**	250	-	250
Total income		**100,723**	**2,044**	**102,767**	76,348	31,447	107,795
Expenditure							
Raising funds	**4.1**	**16,235**	**78**	**16,313**	1,831	1,016	2,847
Charitable activities	**4.2**	**85,182**	**7,448**	**92,630**	90,877	-	90,877
Other trading activities	**4.3**	**2,039**	**-**	**2,039**	(7,004)	-	(7,004)
Total Expenditure		**103,456**	**7,526**	**110,982**	85,704	1,016	86,720
Net income/(expenditure)		**(2,733)**	**(5,482)**	**(8,215)**	(9,356)	30,431	21,075
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**(2,733)**	**(5,482)**	**(8,215)**	(9,356)	30,431	21,075
Reconciliation of funds:							
Total funds beginning of the year	**14**	**64,706**	**30,431**	**95,137**	74,062	-	74,062
Total funds at the end of the year		**61,973**	**24,949**	**86,922**	64,706	30,431	95,137

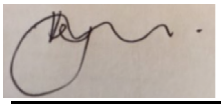
The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Northwich RUFC
BALANCE SHEET
as at 30 April 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	8	**16,003**	-
Investments	9	**1**	1
		16,004	1
Current Assets			
Stocks	10	**8,204**	10,243
Debtors	11	**-**	29,195
Cash at bank and in hand		**64,426**	57,250
		72,630	96,688
Creditors: Amounts falling due within one year	12	**(1,712)**	(1,552)
Net Current Assets		**70,918**	95,136
Total Assets less Current Liabilities		**86,922**	95,137
Funds			
Restricted trust funds		**24,949**	30,431
Designated funds (Unrestricted)		**10,496**	-
General fund (unrestricted)		**51,477**	64,706
Total funds	14	**86,922**	95,137

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 14/01/2025 **and signed on its behalf by**



Ken Jones
Trustee

1. GENERAL INFORMATION

Northwich RUFC is a charity incorporated in England. The registered office of the charity is Moss Farm, Northwich, Cheshire, CW8 4BH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 30 April 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Inventories
Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Small donations individually less than £1,000	**623**	**919**	**1,542**	30,946
Grants individually less than £1,000	**-**	**-**	**-**	3,227
RFU Grants	**1,000**	**-**	**1,000**	5,000
Cheshire West and Chester Council Grant	**-**	**-**	**-**	5,000
Moss Farm Community Services Ltd Grant	**-**	**-**	**-**	1,500
Sale Sharks Rugby Club Grant	**-**	**-**	**-**	1,000
Barclays Bank Grants	**500**	**-**	**500**	4,000
Northwich Rotary Club Grant	**-**	**-**	**-**	1,000
Sponsorship individually less than £1,000	**5,861**	**-**	**5,861**	2,910
Coleman Canal and Boat Services Sponsorship	**2,000**	**-**	**2,000**	4,000
Northwich Round Table Sponsorship	**-**	**-**	**-**	7,000

Wills & Wills Foundation Sponsorship	-	-	-	2,000
Fire & Heat Ltd Sponsorship	**4,000**	-	**4,000**	-
Vincent James Estate Agents Sponsorship	**2,000**	-	**2,000**	-
Homestead Garage LLP Sponsorship	**1,000**	-	**1,000**	-
Moss Farm Community Services Ltd Sponsorship	**25,000**	-	**25,000**	-
Tesco Community Grant	-	**1,125**	**1,125**	-
Righton & Blackburns Limited Sponsorship	-	-	-	1,500
The Oakwood Group Sponsorship	-	-	-	1,000
	41,984	**2,044**	**44,028**	70,083

Restricted income in prior period was: -
Small donations individually less than £1,000 - £16,120
Grants individually less than £1,000 - £2,827
Cheshire West and Chester Council Grant - £5,000
Moss Farm Community Services Ltd Grant - £1,500
Sale Sharks Rugby Club Grant - £1,000
Barclays Bank Grants - £4,000
Northwich Rotary Club Grant - £1,000

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Rugby Union Football Club:				
Sale of goods and services in accordance with the charity's objects	**6,723**	-	**6,723**	7,065
Membership subscriptions in return for services	**30,897**	-	**30,897**	24,736
	37,620	-	**37,620**	31,801

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other trading activities	**494**	-	**494**	-
Income from fundraising events	**20,550**	-	**20,550**	5,661
	21,044	-	**21,044**	5,661

3.4 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Bank Compensation	**75**	-	**75**	250

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2024

4. EXPENDITURE

4.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Just Giving fees	-	-	216	216	216
GoFundMe fees	-	-	-	-	577
Spacehive fees	-	-	-	-	403
Other fundraising costs	1,949	-	-	1,949	1,225
250 Club Winnings	2,990	-	-	2,990	-
Event expenses	11,020	-	138	11,158	426
	15,959	-	354	16,313	2,847

The restricted expenditure in the current period is: -
Event expenses - £78

The restricted expenditure in the prior period was: -
GoFundMe fees - £577
Spacehive fees - £403
Other fundraising costs - £36

4.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Junior rugby expenses	9,246	-	-	9,246	15,918
Senior rugby expenses	60,117	-	-	60,117	69,802
Walking rugby expenses	-	-	-	-	952
Rent and rates	-	-	3,500	3,500	1,750
Light heat and power	-	-	-	-	(4,127)
Premises repairs, renewals and maintenance	-	-	4,341	4,341	1,375
Telephone, fax and internet	-	-	506	506	763
Subscriptions	-	-	-	-	50
Sponsorship costs	-	-	4,433	4,433	2,026
Bank charges	-	-	1,485	1,485	159
Advertising	-	-	822	822	-
Other expenses	-	-	25	25	-
Depreciation	-	-	5,335	5,335	-
Moss Farm Community Services Ltd grant	-	-	1,500	1,500	-
Governance Costs (Note 4.4)	-	-	1,320	1,320	2,209
	69,363	-	23,267	92,630	90,877

The restricted expenditure in the current period is: -
Premises repairs, renewals and maintenance - £480
Sponsorship costs - £145
Depreciation - £5,323
Moss Farm Community Services Ltd grant - £1,500

All prior period expenditure was unrestricted.

4.3 OTHER TRADING ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Cost of ancillary trading, including stock movement	-	-	2,039	2,039	(7,004)

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2024

4.4 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Independent examiner's fees	-	-	1,320	1,320	2,209

4.5 SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	Other Trading Activities	Governance Costs	2024	2023
	£	£	£	£	£	£
Support	354	21,947	2,039	1,320	25,660	(2,799)

5. ANALYSIS OF SUPPORT COSTS

	2024	2023
	£	£
Support	25,660	(2,799)

6. NET INCOME

	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	5,335	-
Independent Examiner's remuneration:		
- independent examination services	1,320	2,209

7. INVESTMENT AND OTHER INCOME

	2024	2023
	£	£
Bank interest	75	250

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
	£	£
Cost		
Additions	21,338	21,338
At 30 April 2024	21,338	21,338
Depreciation		
Charge for the financial year	5,335	5,335
At 30 April 2024	5,335	5,335
Net book value		
At 30 April 2024	16,003	16,003

Northwich RUFC
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2024

9. INVESTMENTS

	Group and participating undertakings £
Investments	
Cost	
At 30 April 2024	1
Net book value	
At 30 April 2024	**1**
At 30 April 2023	1

10. STOCKS

	2024 £	2023 £
Finished goods and goods for resale	**8,204**	10,243

11. DEBTORS

	2024 £	2023 £
Trade debtors	**-**	700
Amounts owed by group entities	**-**	23,434
Prepayments and accrued income	**-**	5,061
	-	29,195

12. CREDITORS

Amounts falling due within one year	2024 £	2023 £
Accruals and deferred income	**1,712**	1,552

13. RESERVES

	2024 £	2023 £
At the beginning of the year	**95,137**	74,062
(Deficit)/Surplus for the financial year	**(8,215)**	21,075
At the end of the year	**86,922**	95,137

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 May 2022	74,062	-	74,062
Movement during the financial year	(9,356)	30,431	21,075
At 30 April 2023	64,706	30,431	95,137
Movement during the financial year	(2,733)	(5,482)	(8,215)
At 30 April 2024	**61,973**	**24,949**	**86,922**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 May 2023	Income	Expenditure	Transfers between funds	Balance 30 April 2024
	£	£	£	£	£
Restricted funds					
Rebuilding Fund	30,431	2,044	7,526	-	24,949
Unrestricted funds					
M&J Designated Fund	-	25,955	9,159	(6,300)	10,496
Unrestricted General	64,706	74,768	94,297	6,300	51,477
	64,706	100,723	(103,456)	-	61,973
Total funds	**95,137**	**102,767**	**110,982**	**-**	**86,922**

Unrestricted Funds
General Fund.
These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and subject to charity legislation, are free from all restrictions on their use.

M&J Designated Fund
These funds are for the provision of M&J rugby.

Restricted Funds
Rebuilding Fund
Funds for rebuilding the clubhouse following the fire.

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Financial fixed assets	Current assets	Current liabilities	Total
	£	£	£	£	£
Restricted trust funds	15,968	-	8,981	-	24,949
Unrestricted designated funds	35	-	10,461	-	10,496
Unrestricted general funds	-	1	53,188	**(1,712)**	51,477
	35	1	63,649	**(1,712)**	61,973
	16,003	**1**	**72,630**	**(1,712)**	**86,922**

15. RELATED PARTY TRANSACTIONS

In the year the Charity had related party transactions as follows:

Moss Farm Community Services Ltd, company number 09667074, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the balance owing was £0 (2023 - £23,484).

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Northwich RUFC

England & Wales - Charity number 1122898

Accounts

The Charity Registration Number is :- 1122898

Northwich RUFC

Report and Accounts

30 April 2023

Northwich RUFC

Report and accounts for the year ended 30 April 2023

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Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2023

The Trustees present their Report and Accounts for the year ended 30 April 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Northwich RUFC.

The charity is also known by its operating name, Northwich RUFC.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1122898.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Moss Farm
Northwich, Cheshire
CW8 4BH
Telephone 07484248510

The Trustees in office on the date the report was approved were:-

Ken Jones
Colin Johnson
Ronald McLaverty
Andrew Chubb - Appointed 11 October 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the physical education of young people in the Vale Royal area of Cheshire (5-18) by coaching and providing facilities for rugby union; to develop their physical, mental and spiritual capabilities enabling them to grow to full maturity as individuals and members of society. To assist in advancing the education of young people attending schools in the area through coaching and facilities.

To advance and promote healthy participation in healthy recreation for the benefit of inhabitants of Northwich and surrounding area and by providing facilities for playing Rugby Union Football.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Trustees Statement for Charity YE 042023

The rugby club suffered an arson attack on 26th October 2022, which destroyed the majority of the clubhouse and contents.

Given that the rugby season had only commenced at the start of September, the loss of the bar income and events venue resulted in a huge hole in the club's finances over the ensuing months of the financial year. Across that period, numerous meetings took place with the landlord, Cheshire West & Chester Council, with the aim to agree upon a rebuild of the property as quickly as possible and then see a plan put in place to complete the necessary works.

Unfortunately, the above process took longer than originally anticipated, and the clubhouse did not reopen until 23rd September 2023.

Whilst the lost income directly impacted on the wholly owned subsidiary of the charity, Moss Farm Community Services Limited (MFCS), the anticipated customary substantial financial support from MFCS to the charity across the financial year May 2022 to April 2023, obviously did not materialize, resulting in a considerable funding gap for the charity.

On the positive side, crowdfunding initiatives, to assist with the rebuild and replacement of destroyed fixtures and fittings, received generous support from multiple donors, and the money raised continues to be used to restore and enhance the clubhouse facility. An emergency funding grant was also obtained from the RFU, to help the charity cover essential ongoing expenditure.

In summary, despite the serious setback, the rugby club not only survived but also never failed to deliver its objectives in the areas of coaching support, playing facilities and school liaison. Perhaps perversely, dealing with the aftermath of the fire on an emergency basis actually led to an increase in volunteer numbers and a greater energy and focus from club membership, which to a large extent has continued to date.

Ken Jones
Lead Trustee

Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee appointment is considered by the main executive committee and follows the Charity Commission Guidance CC30 "GUIDANCE: Finding new trustees: what charities need to know"

Bankers	Barclays Bank plc, Community Accounts, Crewe Market Street, Leicestershire LE87 2BB

Financial review

The charity's financial position at the end of the year ended 30 April 2023

The financial position of the charity at 30 April 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	21,075	12,917
Unrestricted Revenue Funds available for the general purposes of the charity	64,706	74,062
Restricted Revenue Funds	30,431	-
Total Restricted Funds	30,431	-
Total Funds	95,137	74,062

Financial review of the position at the reporting date, 30 April 2023 .

The charity made an overall surplus of £21,075 in the year compared to a surplus of £12,917 last year.

Unrestricted funds showed a deficit of £9,356 in the year compared to a surplus of £12,917 last year. This is made up of total income of £76,348 (£69,691 - 2022) and total expenditure £85,704 (£56,774 -2022).

Restricted funds showed a surplus of £30,431. This is made up of total income of £31,447 and total expenditure £1,016.

Policies on reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure.

The trustees consider that this is sufficient to cope with any timing fluctuations in unrestricted income.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2023

Details of The Independent Examiner

Eric Langer BSc FCA

Chartered Accountant

8-10 Gatley Road

Cheadle
Cheshire
SK8 1PY

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

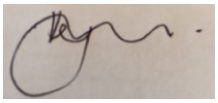
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 14/02/2024



Ken Jones
Trustee

Northwich RUFC

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 April 2023

I report to the trustees on my examination of the accounts of Northwich Youth Delelopment Rugby Union Football Club for the year end 30th April 2023.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

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

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

Independent Examiner's Statement

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

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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 other 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 proper understanding of the accounts to be reached.

Signed:-



Eric Langer BSc FCA - Independent Examiner

Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 14 February 2024

Northwich RUFC - Statement of Financial Activities for the year ended 30 April 2023

Statement of Financial Activities for the year ended 30 April 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	38,636	31,447	**70,083**	33,116
Charitable activities	A2	31,801	-	**31,801**	30,502
Other trading activities	A3	5,661	-	**5,661**	6,073
Investments	A4	250	-	**250**	-
Total income	**A**	**76,348**	**31,447**	**107,795**	**69,691**
Expenditure on:					
Raising funds	B1	1,831	1,016	**2,847**	877
Charitable activities	B2	83,873	-	**83,873**	55,897
Total expenditure	**B**	**85,704**	**1,016**	**86,720**	**56,774**
Net income for the year		**(9,356)**	**30,431**	**21,075**	**12,917**
Net income after transfers	**A-B-C**	**(9,356)**	**30,431**	**21,075**	**12,917**
Net movement in funds		**(9,356)**	**30,431**	**21,075**	**12,917**
Reconciliation of funds:-	**E**				
Total funds brought forward		74,062	-	**74,062**	61,145
Total funds carried forward		**64,706**	**30,431**	**95,137**	**74,062**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 10 to 19 form an integral part of these accounts.

Northwich RUFC - Statement of Financial Activities for the year ended 30 April 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	33,116	-	**33,116**
Charitable activities	A2	30,502	-	**30,502**
Other trading activities	A3	6,073	-	**6,073**
Total income	**A**	69,691	-	**69,691**
Expenditure on:				
Raising funds	B1	877	-	**877**
Charitable activities	B2	55,897	-	**55,897**
Total expenditure	**B**	**56,774**	-	**56,774**
Net income for the year		12,917	-	12,917
Net income after transfers		12,917	-	12,917
Net movement in funds		**12,917**	-	**12,917**
Reconciliation of funds:-	**E**			
Total funds brought forward		61,145	-	**61,145**
Total funds carried forward		**74,062**	-	**74,062**

All activities derive from continuing operations

The notes attached on pages 10 to 19 form an integral part of these accounts.

Northwich RUFC - Statement of Financial Activities for the year ended 30 April 2023

Northwich RUFC - Resources applied in the year ended 30 April 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	21,075	12,917
Net resources available to fund charitable activities	**21,075**	**12,917**

Movements in revenue and capital funds for the year ended 30 April 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	74,062	-	74,062	**61,145**
Recognised gains and losses before transfers	(9,356)	30,431	21,075	12,917
	64,706	**30,431**	**95,137**	**74,062**
Closing revenue funds	**64,706**	**30,431**	**95,137**	**74,062**

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	64,706	30,431	**95,137**	74,062

The notes attached on pages 10 to 19 form an integral part of these accounts.

Northwich RUFC - Balance Sheet as at 30 April 2023

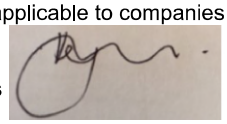
	Note	SORP Ref		2023 £		2022 £
Fixed assets		A				
Investments held as fixed assets	6	A4		1		1
Total fixed assets				1		1
Current assets		B				
Stocks		B1	10,243		3,239	
Debtors	8	B2	29,195		29,112	
Cash at bank and in hand		B4	57,250		48,166	
Total current assets			96,688		80,517	
Creditors: amounts falling due within one year	9	C1	(1,552)		(6,456)	
Net current assets				95,136		74,061
The total net assets of the charity				**95,137**		**74,062**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	13	D2	30,431		-	
				30,431		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	64,706		74,062	
				64,706		74,062
Total charity funds				**95,137**		**74,062**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Ken Jones 

Trustee

Approved by the board of trustees on 14/02/2024

The notes attached on pages 10 to 19 form an integral part of these accounts.

Notes to the Accounts for the year ended 30 April 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Moss Farm Recreation Centre, Firdale Road, Winnington, Cheshire, CW8 4BH.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income and recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Where grant income is subject to performance related conditions, the income is recognised to the extent that performance has been achieved.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
The RFU -Winter Survival Fund has been included in unrestricted funds after discussions with the RFU

Restricted funds are only available to use expenditure as detailed in note 13.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant financial instruments.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 May 2022	1	-	-	1
At 30 April 2023	**1**	**-**	**-**	**1**
Analysis between fair value and historical cost				
Investments as above held at fair value	1	-	-	1
Total at 30 April 2023	**1**	**-**	**-**	**1**

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
Moss Farm Community Services Limited	Ordinary	**100**	20,947	12,686

7 Stocks & Work in Progress

	2023	2022
	£	£
Stocks before write downs	10,243	3,239
	10,243	3,239

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2023	2022
	£	£
Activity		
Other charitable activities	10,243	3,239
	10,243	3,239

8 Debtors

	2023	2022
	£	£
Trade debtors	700	3,150
Prepayments and accrued income	5,061	1,458
Other debtors	23,434	24,504
	29,195	**29,112**

Notes to the Accounts for the year ended 30 April 2023

9 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals	1,552	2,647
Other creditors	-	3,809
	1,552	**6,456**

10 Income and Expenditure account summary	2023	2022
	£	£
At 1 May 2022	74,062	61,145
Surplus after tax for the year	21,075	12,917
At 30 April 2023	**95,137**	**74,062**

11 Related party transactions

In the year the Charity had related party transactions as follows:

Moss Farm Community Services Ltd, company number 09667074, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the balance owing was £23,434 (2022 - £23,484).

12 Particulars of how particular funds are represented by assets and liabilities

At 30 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	1	-	-	**1**
Current Assets	66,257		30,431	**96,688**
Current Liabilities	(1,552)	-	-	**(1,552)**
Long Term Liabilities	-	-	-	**-**
	64,706	**-**	**30,431**	**95,137**

At 1 May 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Fixed asset investments	1	-	-	**1**
Current Assets	80,517	-	-	**80,517**
Current Liabilities	(6,456)	-	-	**(6,456)**
	74,062	**-**	**-**	**74,062**

Notes to the Accounts for the year ended 30 April 2023

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	74,062	(9,356)	-	**64,706**
Total unrestricted and designated funds	**74,062**	**(9,356)**	**-**	**64,706**
Restricted funds:-				
Rebuilding Fund	-	30,431	-	**30,431**
Total restricted funds	**-**	**30,431**	**-**	**30,431**
Total charity funds	**74,062**	**21,075**	**-**	**95,137**

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	76,348	(85,704)	-	**(9,356)**
Restricted funds:-				
Rebuilding Fund	31,447	(1,016)	-	**30,431**
	107,795	**(86,720)**	**-**	**21,075**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds — These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and subject to charity legislation, are free from all restrictions on their use.

Restricted funds

Rebuilding Fund — Funds for rebuilding the clubhouse following the fire.

16 Ultimate controlling party

The charity is under the control of its legal members.

Northwich RUFC

Detailed analysis of income and expenditure for the year ended 30 April 2023 as required by the SORP

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	14,826	16,120	**30,946**	5,386
Donations individually £1,000 or more	-	-	-	1,250
Total donations and gifts from individuals	**14,826**	**16,120**	**30,946**	**6,636**

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior year	**6,636**	**-**	**6,636**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	400	2,827	**3,227**	-
RFU Grants	5,000	-	**5,000**	-
Cheshire West and Chester Council	-	5,000	**5,000**	-
Moss Farm Community Services Limited	-	1,500	**1,500**	-
Sale Sharks Rugby Club	-	1,000	**1,000**	-
Barclays Matched Funding	-	4,000	**4,000**	-
Northwich Rotary Club	-	1,000	**1,000**	-
Total private sector revenue grants	**5,400**	**15,327**	**20,727**	**-**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Sponsorship				
Small sponsorship gifts individually less than £1000	2,910	-	**2,910**	8,480
Eric Johnson	-	-	-	1,000
Moss Farm Community Services	-	-	-	11,000
Docan Limited	-	-	-	1,000
Coleman Canal and Boat Services	4,000	-	**4,000**	4,000
Northwich Round Table	7,000	-	**7,000**	-
Wills & Wills Foundation	2,000	-	**2,000**	-
Total sponsorship income	**18,410**	**-**	**18,410**	**26,480**
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	**38,636**	**31,447**	**70,083**	**33,116**

All the income in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 30 April 2023 as required by the SORP

18 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	7,065	-	**7,065**	9,293
Membership subscriptions in return for services	24,736	-	**24,736**	20,634
Training Camp	-	-	-	575
Total Primary purpose and ancillary trading	**31,801**	**-**	**31,801**	**30,502**

All the income in the prior year was unrestricted.

19 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading		31,801	-	**31,801**	30,502
Total from charitable activities	**A2**	**31,801**	**-**	**31,801**	**30,502**

All the income in the prior year was unrestricted.

20 Income from other, non charitable, trading activities

Income from fundraising events		5,661	-	**5,661**	6,073
Total from other activities	**A3**	**5,661**	**-**	**5,661**	**6,073**

All the income in the prior year was unrestricted.

21 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank compensation		250	-	**250**	-
Total investment income	**A4**	**250**	**-**	**250**	**-**

Detailed analysis of income and expenditure for the year ended 30 April 2023 as required by the SORP

22 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Junior rugby expenses		15,918	-	**15,918**	**16,279**
Senior rugby expenses		69,802	-	**69,802**	**24,633**
Walking rugby costs		952	-	**952**	**-**
Total direct spending	**B2a**	**86,672**	**-**	**86,672**	**40,912**

All the expenditure in the prior year was unrestricted.

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		**(7,004)**	**-**	**(7,004)**	**(3,239)**
Total charitable trading costs	**B2b**	**(7,004)**	**-**	**(7,004)**	**(3,239)**

23 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations		**-**	**-**	**-**	**2,630**
Total grantmaking costs	**B2c**	**-**	**-**	**-**	**2,630**

Breakdown of Grants made to organisations

Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Grants made to organisations		2,630	-	**2,630**
Total grantmaking costs	**B2c**	**2,630**	**-**	**2,630**

Breakdown of Grants made to organisations

Prior Year	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Northwich Rugby Union Football Club Ltd	1,732	-	1,732
Northwich & Cheshire Festival Ltd	898	-	898
	2,630	**-**	**2,630**

24 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Premises Expenses				
Rent payable under operating leases	1,750	-	**1,750**	**3,368**
Light heat and power	(4,127)	-	**(4,127)**	**4,127**
Premises repairs, renewals and maintenance	1,375	-	**1,375**	**5,991**
Administrative overheads				
Telephone, fax and internet	763	-	**763**	**950**
Subscriptions	50	-	**50**	**50**
Sponsorship costs	2,026	-	**2,026**	**-**
Financial costs				
Bank charges	159	-	**159**	**148**
Support costs before reallocation	**1,996**	**-**	**1,996**	**14,634**
Total support costs - Current Year	**1,996**	**-**	**1,996**	**14,634**

Prior Year	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Premises Expenses			
Rent payable under operating leases	3,368	-	**3,368**
Light heat and power	4,127	-	**4,127**
Premises repairs, renewals and maintenance	5,991	-	**5,991**
Administrative overheads			
Telephone, fax and internet	950	-	**950**
Subscriptions	50	-	**50**
Financial costs			
Bank charges	148	-	**148**
Support costs before reallocation	**14,634**	**-**	**14,634**
Total support costs - Prior Year	**14,634**	**-**	**14,634**

25 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	2,209	-	**2,209**	**960**
Total Governance costs	**2,209**	**-**	**2,209**	**960**

All the expenditure in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 30 April 2023 as required by the SORP

26 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	**B2a**	86,672	-	**86,672**	**40,912**
Total charitable trading costs	**B2b**	(7,004)	-	**(7,004)**	**(3,239)**
Total grantmaking costs	**B2c**	-	-	**-**	**2,630**
Total support costs	**B2d**	1,996	-	**1,996**	**14,634**
Total Governance costs	**B2e**	2,209	-	**2,209**	**960**
Total charitable expenditure	**B2**	**83,873**	**-**	**83,873**	**55,897**

All the expenditure in the prior year was unrestricted.

27 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Just giving fees		216	-	**216**	**216**
GoFundMe fees		-	577	**577**	**-**
Spacehive fees		-	403	**403**	**-**
Cost of fundraising		1,615	36	**1,651**	**661**
Total fundraising costs	**B1**	**1,831**	**1,016**	**2,847**	**877**

All the expenditure in the prior year was unrestricted.

Northwich RUFC

England & Wales - Charity number 1122898

Accounts

The Charity Registration Number is :- 1122898

Northwich RUFC

Report and Accounts

30 April 2022

Northwich RUFC

Report and accounts for the year ended 30 April 2022

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Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2022

The Trustees present their Report and Accounts for the year ended 30 April 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Northwich RUFC.

The charity is also known by its operating name, Northwich RUFC.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1122898.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

Moss Farm Recreation Centre
Firdale Road, Winnington
Cheshire, CW8 4BH

The Trustees in office on the date the report was approved were:-

Ken Jones
Colin Johnson
Ronald McLaverty

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the physical education of young people in the Vale Royal area of Cheshire (5-18) by coaching and providing facilities for rugby union; to develop their physical, mental and spiritual capabilities enabling them to grow to full maturity as individuals and members of society. To assist in advancing the education of young people attending schools in the area through coaching and facilities.

To advance and promote healthy participation in healthy recreation for the benefit of inhabitants of Northwich and surrounding area and by providing facilities for playing Rugby Union Football.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Trustees Statement for Charity YE 042022

The financial year May 2021 to April 2022 saw a gradual return to normality after the Coronavirus (Covid-19) impacted previous year.

Initial activities focused on preparing for the return of competitive rugby in September 2021, both at senior and junior level. Particularly noticeable at that early stage was a drop in both membership and volunteer numbers, so significant efforts were made to both re-engage with previous members and to re-energize the rugby club.

Income wise, and in order to achieve the charity's objectives, the major challenge was attracting sponsorship, one of the two key income lines along with membership, the latter slowly but steadily recovering. A great deal of time was spent looking for innovative sponsorship options and then liaising with potential donors.

On the expenditure front, tight control remained the overriding strategy, with all expenditure lines subject to close scrutiny and, where possible, either reduction or eradication.

As a result of the above actions, the rugby club was able to once again deliver high quality coaching support and playing facilities at its base at Moss Farm for a reasonably large and growing junior section from the start of September 2021. Towards the end of the financial year, in addition, it managed to recommence its visiting programme to a number of schools in the locality. Senior rugby training and playing also resumed on time, as did the increasingly popular walking rugby sessions. Whilst constantly challenging, the club managed most weekends to field three senior teams at a time when many other clubs were having to cancel fixtures due to lack of numbers.

The trustees are satisfied that this year of transition, following on from an extremely difficult previous period, saw consistently judicious management, resulting in delivery of it objectives whilst at the same time maintaining a sound financial position.

Ken Jones
Lead Trustee

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee appointment is considered by the main executive committee and follows the Charity Commission Guidance CC30 "GUIDANCE: Finding new trustees: what charities need to know"

Bankers	Barclays Bank plc, Community Accounts, Crewe Market Street, Leicestershire LE87 2BB

Financial review

The charity's financial position at the end of the year ended 30 April 2022

The financial position of the charity at 30 April 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	12,917	34,869
Unrestricted Revenue Funds available for the general purposes of the charity	74,062	61,145
Total Funds	74,062	61,145

Financial review of the position at the reporting date, 30 April 2022 .

The charity made a surplus of £12,917 in the year compared to a surplus of £34,869 last year. This is made up of total income of £69,691 (£80,304 - 2021). And total expediture £56,774 (£45,435 -2021).

Policies on reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure.

The trustees consider that this is sufficient to cope with any timing fluctuations in unrestricted income.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2022

Details of The Independent Examiner

Eric Langer BSc FCA

Chartered Accountant

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that . on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 24/2/2023

Ken Jones
Trustee

Northwich RUFC

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 April 2022

I report to the trustees on my examination of the accounts of Northwich Youth Delelopment Rugby Union Football Club for the year end 30th April 2022.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

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

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

Independent Examiner's Statement

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

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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 other 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 proper understanding of the accounts to be reached.

Eric Langer

Eric Langer BSc FCA - Independent Examiner

Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 27/02/2023

Northwich RUFC - Statement of Financial Activities for the year ended 30 April 2022

Statement of Financial Activities for the year ended 30 April 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	33,116	-	**33,116**	63,194
Charitable activities	A2	30,502	-	**30,502**	16,960
Other trading activities	A3	6,073	-	**6,073**	-
Other	A5	-	-	**-**	150
Total income	**A**	**69,691**	**-**	**69,691**	**80,304**
Expenditure on:					
Raising funds	B1	216	-	**216**	90
Charitable activities	B2	56,558	-	**56,558**	45,345
Total expenditure	**B**	**56,774**	**-**	**56,774**	**45,435**
Net income for the year		**12,917**	**-**	**12,917**	**34,869**
Net income after transfers	**A-B-C**	**12,917**	**-**	**12,917**	**34,869**
Net movement in funds		**12,917**	**-**	**12,917**	**34,869**
Reconciliation of funds:-	**E**				
Total funds brought forward		61,145	-	**61,145**	26,276
Total funds carried forward		**74,062**	**-**	**74,062**	**61,145**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

All activities derive from continuing operations

The notes attached on pages 9 to 19 form an integral part of these accounts.

Northwich RUFC - Statement of Financial Activities for the year ended 30 April 2022

Northwich RUFC - Resources applied in the year ended 30 April 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	12,917	34,869
Net resources available to fund charitable activities	**12,917**	**34,869**

Movements in revenue and capital funds for the year ended 30 April 2022

Revenue accumulated funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Last year Total Funds 2021
	£	£	£	£
Accumulated funds brought forward	61,145	-	61,145	**26,276**
Recognised gains and losses before transfers	12,917	-	12,917	34,869
	74,062	**-**	**74,062**	**61,145**
Closing revenue funds	**74,062**	**-**	**74,062**	**61,145**

Summary of funds	Unrestricted and Designated funds 2022	Restricted Funds 2022	Total Funds 2022	Last Year Total Funds 2021
	£	£	£	£
Revenue accumulated funds	74,062	-	**74,062**	61,145

The notes attached on pages 9 to 19 form an integral part of these accounts.

Northwich RUFC - Balance Sheet as at 30 April 2022

	Note	SORP Ref		2022 £		2021 £
Fixed assets		A				
Investments held as fixed assets	6	A4		1		2
Total fixed assets				1		2
Current assets		B				
Stocks		B1	3,239		-	
Debtors	8	B2	29,112		25,607	
Cash at bank and in hand		B4	48,166		38,428	
Total current assets			80,517		64,035	
Creditors: amounts falling due within one year	9	C1	(6,456)		(2,892)	
Net current assets				74,061		61,143
The total net assets of the charity				**74,062**		**61,145**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	74,062		61,145	
				74,062		61,145
Total charity funds				**74,062**		**61,145**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Ken Jones
Trustee

Approved by the board of trustees on 24/2/2023

The notes attached on pages 9 to 19 form an integral part of these accounts.

Northwich RUFC

Notes to the Accounts for the year ended 30 April 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Moss Farm Recreation Centre, Firdale Road, Winnington, Cheshire, CW8 4BH.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income and recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Where grant income is subject to performance related conditions, the income is recognised to the extent that performance has been achieved.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Notes to the Accounts for the year ended 30 April 2022

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
The RFU -Winter Survival Fund has been included in unrestricted funds after discussions with the RFU

Restricted funds are only available to use expenditure as detailed in note 13.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant financial instruments.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 May 2021	2	-	-	2
Disposals	(1)	-	-	(1)
At 30 April 2022	**1**	**-**	**-**	**1**
Analysis between fair value and historical cost				
Investments as above held at fair value	1	-	-	1
Total at 30 April 2022	**1**	**-**	**-**	**1**

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
Moss Farm Community Services Limited	Ordinary	**100**	20,947	12,686
Northwich & Cheshire Festival Limited	Ordinary	**100**	-	-

7 Stocks & Work in Progress

	2022	2021
	£	£
Stocks before write downs	3,239	-
	3,239	-

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2022	2021
	£	£
Activity		
Other charitable activities	3,239	-
	3,239	-

8 Debtors

	2022	2021
	£	£
Trade debtors	3,150	-
Prepayments and accrued income	1,458	1,458
Other debtors	24,504	24,149
	29,112	**25,607**

Notes to the Accounts for the year ended 30 April 2022

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	972
Accruals	2,647	1,920
Other creditors	3,809	-
	6,456	**2,892**

10 Income and Expenditure account summary

	2022	2021
	£	£
At 1 May 2021	61,145	26,276
Surplus after tax for the year	12,917	34,869
At 30 April 2022	**74,062**	**61,145**

11 Related party transactions

In the year the Charity had related party transactions as follows:

Expenses were paid on behalf of Moss Farm Community Services Ltd, company number 09667074, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the total balance was £23,434 (2021 - £23,484).

Expenses were paid on behalf of Northwich & Cheshire Festival Ltd, company number 09088446, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the balance was £0 (2021 - £45).

Expenses paid on behalf of Northwich RUFC Ltd, company number 08051130, a company in which the following trustees are directors of:
Colin Johnson
Ronald McLaverty
Kenneth Jones
At the year end the balance was £0 (2021 - £620).

12 Particulars of how particular funds are represented by assets and liabilities

At 30 April 2022	**Unrestricted funds** £	**Designated funds** £	**Restricted funds** £	**Total Funds** £
Investments at valuation:-				
Fixed asset investments	1	-	-	**1**
Current Assets	80,517		-	**80,517**
Current Liabilities	(6,456)	-	-	**(6,456)**
Long Term Liabilities	-	-	-	**-**
	74,062	**-**	**-**	**74,062**

At 1 May 2021	**Unrestricted funds** £	**Designated funds** £	**Restricted funds** £	**Total Funds** £
Investments at valuation:-				
Fixed asset investments	2	-	-	**2**
Current Assets	64,035	-	-	**64,035**
Current Liabilities	(2,892)	-	-	**(2,892)**
	61,145	**-**	**-**	**61,145**

Notes to the Accounts for the year ended 30 April 2022

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	61,145	12,917	-	**74,062**
Total unrestricted and designated funds	**61,145**	**12,917**	**-**	**74,062**
Total charity funds	**61,145**	**12,917**	**-**	**74,062**

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2022	Expenditure 2022	Other Gains & Losses 2022	Movement in funds 2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	69,691	(56,774)	-	**12,917**
	69,691	**(56,774)**	**-**	**12,917**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds — These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,316	-	**4,316**	380
Colin Johnson	-	-	**-**	840
Robert Phillips	-	-	**-**	2,960
Gift Aid	1,070	-	**1,070**	-
Sam Naylor	1,250	-	**1,250**	-
Total donations and gifts from individuals	**6,636**	**-**	**6,636**	**4,180**

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
RFU Grants	-	-	**-**	4,000
Rugby Union Winter Survival Fund	-	-	**-**	50,000
Total private sector revenue grants	**-**	**-**	**-**	**54,000**

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Sponsorship				
Small sponsorship gifts individually less than £1000	8,480	-	**8,480**	654
Golden Egg Recruitment	-	-	**-**	2,360
Eric Johnson	1,000	-	**1,000**	-
Moss Farm Community Services	11,000	-	**11,000**	-
Docan Limited	1,000	-	**1,000**	-
Coleman Canal and Boat Services	4,000	-	**4,000**	1,000
Whitlow Engineering Limited	1,000	-	**1,000**	1,000
Total sponsorship income	**26,480**	**-**	**26,480**	**5,014**
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	**33,116**	**-**	**33,116**	**63,194**

All the income in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP

18 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	9,293	-	**9,293**	1,514
Membership subscriptions in return for services	20,634	-	**20,634**	15,446
Training Camp	575	-	**575**	-
Total Primary purpose and ancillary trading	**30,502**	**-**	**30,502**	**16,960**

19 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading		30,502	-	**30,502**	16,960
Total from charitable activities	**A2**	**30,502**	**-**	**30,502**	**16,960**

All the income in the prior year was unrestricted.

20 Income from other, non charitable, trading activities

Income from fundraising events		6,073	-	**6,073**	-
Total from other activities	**A3**	**6,073**	**-**	**6,073**	**-**

All the income in the prior year was unrestricted.

21 Other income and gains

Current year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Sundry other income		-	-	-	150
Total other income	**A5**	**-**	**-**	**-**	**150**

All the income in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP

22 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Coaching and training		7,795	-	7,795	5,300
Events and prizes		1,719	-	1,719	1,060
Equipment and kit		19,708	-	19,708	5,325
Travel and accommodation		8,838	-	8,838	-
Food and subsistence		-	-	-	-
Sponsorship		-	-	-	479
Agent fees		450	-	450	-
Matchday expenses		3,058	-	3,058	-
Total direct spending	**B2a**	**41,568**	**-**	**41,568**	**12,164**

All the expenditure in the prior year was unrestricted.

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		(3,239)	-	(3,239)	-
Total charitable trading costs	**B2b**	**(3,239)**	**-**	**(3,239)**	**-**

23 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations		2,630	-	2,630	25,000
Total grantmaking costs	**B2c**	**2,630**	**-**	**2,630**	**25,000**

Breakdown of Grants made to organisations

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Northwich & Cheshire Festival Ltd	898	-	898
Northwich Rugby Union Football Club Ltd	1,732	-	1,732
	2,630	**-**	**2,630**

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP

Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Grants made to organisations		25,000	-	25,000
Total grantmaking costs	**B2c**	**25,000**	**-**	**25,000**

Breakdown of Grants made to organisations

Prior Year	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Moss Farm Community Services Ltd	25,000	-	25,000
	25,000	**-**	**25,000**

24 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses				
Rent payable under operating leases	3,368	-	3,368	4,667
Light heat and power	4,127	-	4,127	-
Premises repairs, renewals and maintenance	5,991	-	5,991	-
Administrative overheads				
Telephone, fax and internet	950	-	950	867
Subscriptions	50	-	50	330
Membership subscriptions	-	-	-	500
Sundry expenses	5	-	5	-
Equipment,repairs,expenses and maintenance	-	-	-	845
Financial costs				
Bank charges	148	-	148	12
Support costs before reallocation	**14,639**	**-**	**14,639**	**7,221**
Total support costs - Current Year	**14,639**	**-**	**14,639**	**7,221**

All the expenditure in the prior year was unrestricted.

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP

25 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	960	-	960	960
Total Governance costs	960	-	960	960

All the expenditure in the prior year was unrestricted.

26 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	41,568	-	41,568	12,164
Total charitable trading costs	B2b	(3,239)	-	(3,239)	-
Total grantmaking costs	B2c	2,630	-	2,630	25,000
Total support costs	B2d	14,639	-	14,639	7,221
Total Governance costs	B2e	960	-	960	960
Total charitable expenditure	B2	56,558	-	56,558	45,345

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	12,164	-	12,164
Total charitable trading costs	B2b	-	-	-
Total grantmaking costs	B2c	25,000	-	25,000
Total support costs	B2d	7,221	-	7,221
Total Governance costs	B2e	960	-	960
Total charitable expenditure	B2	45,345	-	45,345

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP

27 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Just giving fees		216	-	**216**	**90**
Total fundraising costs	**B1**	**216**	**-**	**216**	**90**

All the expenditure in the prior year was unrestricted.

Northwich RUFC

England & Wales - Charity number 1122898

Accounts

The Charity Registration Number is :- 1122898

Northwich Youth Development Rugby Union Football Club

Report and Accounts

30 April 2021

Northwich Youth Development Rugby Union Football Club

Report and accounts for the year ended 30 April 2021

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Northwich Youth Development Rugby Union Football Club

Trustees' Annual Report for the year ended 30 April 2021

The Trustees present their Report and Accounts for the year ended 30 April 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Northwich Youth Development Rugby Union Football Club.

The charity is also known by its operating name, Northwich Youth Development RUFC.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1122898.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Northwich Youth Development Rugby Union Football Club

Trustees' Annual Report for the year ended 30 April 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

Moss Farm Recreation Centre
Firdale Road, Winnington
Cheshire, CW8 4BH

The Trustees in office on the date the report was approved were:-

Ken Jones
Colin Johnson
Ronald McLaverty

The following persons served as Trustees during the year ended 30 April 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	***Appointed***	***Resigned/Retired***
Robert Phillips		23/09/2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the physical education of young people in the Vale Royal area of Cheshire (5-18) by coaching and providing facilities for rugby union; to develop their physical, mental and spiritual capabilities enabling them to grow to full maturity as individuals and members of society. To assist in advancing the education of young people attending schools in the area through coaching and facilities.

To advance and promote healthy participation in healthy recreation for the benefit of inhabitants of Northwich and surrounding area and by providing facilities for playing Rugby Union Football.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Trustees Statement for Charity YE 042021

Coronavirus (Covid-19) was the overriding feature of financial year May 2020 to April 2021.

As a result of restrictions imposed by the Government to protect the population, no competitive rugby, either at senior or junior level, was permitted during the year and there were only very limited periods of time when rugby training was allowed. In addition, schools were effectively closed and certainly no visits from outside sporting organizations were organized.

The trustees, therefore, effectively had to mothball the charity, restricting expenditure to the absolute minimum whilst trying to maintain income lines such as membership payments. A number of Covid-19 related grants were applied for in order to boost income, and the charity was successful in obtaining much needed grant support. There were also welcome donations from certain club members and both the senior and junior sections of the rugby club managed to attract some sponsorship in, despite the poor prevailing economic backdrop.

Understandably, in the circumstances, the charity was unable to deliver any community events. It was particularly frustrating to have to cancel plans for the Northwich Festival, historically a major fundraiser for the club and hugely enjoyable weekend for the people of Northwich.

Viewing the year as a whole, the trustees are satisfied that the charity was managed prudently during an extremely difficult period and came out at the end well placed to move forward positively with its objectives as and when the Covid -19 restrictions permitted.

Ken Jones
Lead Trustee
16/03/2022

Northwich Youth Development Rugby Union Football Club

Trustees' Annual Report for the year ended 30 April 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee appointment is considered by the main executive committee and follows the Charity Commission Guidance CC30 "GUIDANCE: Finding new trustees: what charities need to know"

Bankers	Barclays Bank plc, Community Accounts, Crewe Market Street, Leicestershire LE87 2BB

Financial review

The charity's financial position at the end of the year ended 30 April 2021

The financial position of the charity at 30 April 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	34,869	(37,924)
Unrestricted Revenue Funds available for the general purposes of the charity	61,145	26,276
Total Funds	61,145	26,276

Financial review of the position at the reporting date, 30 April 2021 .

The charity made a surplus of £34,869 in the year compared to a deficit of £37,924 last year. This is made up of total income of £80,304 (£33,622 - 2020). And total expediture £45,435 (£71,546 -2020).

Policies on reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure.

The trustees consider that this is sufficient to cope with any timing fluctuations in unrestricted income.

The Sport England Grant (Rugby Union Winter Survival Fund) was awarded for the agreed Costs.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Northwich Youth Development Rugby Union Football Club

Trustees' Annual Report for the year ended 30 April 2021

Details of The Independent Examiner

Eric Langer BSc FCA

Chartered Accountant

8-10 Gatley Road

Cheadle
Cheshire
SK8 1PY

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

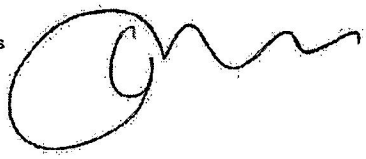
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30/5/2022

Ken Jones
Trustee



Northwich Youth Development Rugby Union Football Club

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 April 2021

I report to the trustees on my examination of the accounts of Northwich Youth Delelopment Rugby Union Football Club for the year end 30th April 2021.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

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

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

Independent Examiner's Statement - matter of concern identified

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

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

I have no other 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 proper understanding of the accounts to be reached.



Eric Langer BSc FCA - Independent Examiner

Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 17/06/2022

Northwich Youth Development Rugby Union Football Club - Statement of Financial Activities for the year ended 30 April 2021

Statement of Financial Activities for the year ended 30 April 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
Income & Endowments from:		£	£	£	£
Donations & Legacies	A1	63,194	-	**63,194**	19,273
Charitable activities	A2	16,960	-	**16,960**	12,250
Other trading activities	A3	-	-	-	2,099
Other	A5	150	-	**150**	-
Total income	**A**	**80,304**	-	**80,304**	**33,622**
Expenditure on:					
Raising funds	B1	90	-	**90**	216
Charitable activities	B2	45,345	-	**45,345**	71,330
Total expenditure	**B**	**45,435**	-	**45,435**	**71,546**
Net income for the year		**34,869**	-	**34,869**	**(37,924)**
Net income after transfers	**A-B-C**	**34,869**	-	**34,869**	**(37,924)**
Net movement in funds		**34,869**	-	**34,869**	**(37,924)**
Reconciliation of funds:-	**E**				
Total funds brought forward		26,276	-	**26,276**	64,200
Total funds carried forward		**61,145**	-	**61,145**	**26,276**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

All activities derive from continuing operations

The notes attached on pages 9 to 19 form an integral part of these accounts.

Northwich Youth Development Rugby Union Football Club - Statement of Financial Activities for the year ended 30 April 2021

Northwich Youth Development Rugby Union Football Club - Resources applied in the year ended 30 April 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	34,869	(37,924)
Net resources available to fund charitable activities	**34,869**	**(37,924)**

Movements in revenue and capital funds for the year ended 30 April 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	26,276	-	26,276	64,200
Recognised gains and losses before transfers	34,869	-	34,869	(37,924)
	61,145	-	61,145	26,276
Closing revenue funds	**61,145**	**-**	**61,145**	**26,276**

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	61,145	-	**61,145**	26,276

The notes attached on pages 9 to 19 form an integral part of these accounts.

Northwich Youth Development Rugby Union Football Club - Balance Sheet as at 30 April 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Investments held as fixed assets	6	A4		2		2
Current assets		B				
Debtors	7	B2	25,607		29,084	
Cash at bank and in hand		B4	38,428		2,922	
Total current assets			64,035		32,006	
Creditors: amounts falling due within one year	8	C1	(2,892)		(5,732)	
Net current assets				61,143		26,274
The total net assets of the charity				**61,145**		**26,276**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Unrestricted Funds						
Unrestricted Revenue Funds	12	D3	61,145		26,276	
				61,145		26,276
Total charity funds				**61,145**		**26,276**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Ken Jones
Trustee
Approved by the board of trustees on 30/5/2022

The notes attached on pages 9 to 19 form an integral part of these accounts.

Northwich Youth Development Rugby Union Football Club

Notes to the Accounts for the year ended 30 April 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Moss Farm Recreation Centre, Firdale Road, Winnington, Cheshire, CW8 4BH.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Nature of income and recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Where grant income is subject to performance related conditions, the income is recognised to the extent that performance has been achieved.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Notes to the Accounts for the year ended 30 April 2021

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
The RFU -Winter Survival Fund has been included in unrestricted funds after discussions with the RFU

Restricted funds are only available to use expenditure as detailed in note 13.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant financial instruments.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 May 2020	2	-	-	2
At 30 April 2021	**2**	**-**	**-**	**2**
Analysis between fair value and historical cost				
Investments as above held at fair value	2	-	-	2
Total at 30 April 2021	**2**	**-**	**-**	**2**

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
Moss Farm Community Services Limited	Ordinary	100	10,671	35,889
Northwich & Cheshire Festival Limited	Ordinary	100	(1,550)	(595)

7 Debtors

	2021	2020
	£	£
Trade debtors	-	5,500
Prepayments and accrued income	1,458	-
Other debtors	24,149	23,584
	25,607	**29,084**

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	972	972
Accruals	1,920	1,800
Other creditors	-	2,960
	2,892	**5,732**

Notes to the Accounts for the year ended 30 April 2021

9 Income and Expenditure account summary

	2021	2020
	£	£
At 1 May 2020	26,276	64,200
Surplus after tax for the year	34,869	(37,924)
At 30 April 2021	**61,145**	**26,276**

10 Related party transactions

In the year the Charity had related party transactions as follows:

Expenses were paid on behalf of Moss Farm Community Services Ltd, company number 09667074, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the total balance was £23,486 (2020 - £23,534).

Expenses were paid on behalf of Northwich & Cheshire Festival Ltd, company number 09088446, a company in which Northwich Youth Development RUFC hold 100% of the shares. At the year end the balance was £45 (2020 - £0).

Expenses paid on behalf of Northwich RUFC Ltd, company number 08051130, a company in which the following trustees are directors of:
Colin Johnson
Ronald McLaverty
Kenneth Jones
At the year end the balance was £620 (2020 - £0).

11 Particulars of how particular funds are represented by assets and liabilities

At 30 April 2021	**Unrestricted funds** £	**Designated funds** £	**Restricted funds** £	**Total Funds** £
Investments at valuation:-				
Fixed asset investments	2	-	-	**2**
Current Assets	64,035		-	**64,035**
Current Liabilities	(2,892)	-	-	**(2,892)**
Long Term Liabilities	-	-	-	**-**
	61,145	**-**	**-**	**61,145**

At 1 May 2020	**Unrestricted funds** £	**Designated funds** £	**Restricted funds** £	**Total Funds** £
Investments at valuation:-				
Fixed asset investments	2	-	-	**2**
Current Assets	32,006	-	-	**32,006**
Current Liabilities	(5,732)	-	-	**(5,732)**
	26,276	**-**	**-**	**26,276**

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
		See Note 13		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	26,276	34,869	-	**61,145**
Total unrestricted and designated funds	**26,276**	**34,869**	**-**	**61,145**
Total charity funds	**26,276**	**34,869**	**-**	**61,145**

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2021	Expenditure 2021	Other Gains & Losses 2021	Movement in funds 2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	80,304	(45,435)	-	**34,869**
	80,304	**(45,435)**	**-**	**34,869**

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds — These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and subject to charity legislation, are free from all restrictions on their use.

15 Ultimate controlling party

The charity is under the control of its legal members.

Northwich Youth Development Rugby Union Football Club

Detailed analysis of income and expenditure for the year ended 30 April 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

16 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	380	-	**380**	1,490
Colin Johnson	840	-	**840**	-
Ronald McLaverty	-	-	**-**	5,000
Robert Phillips	2,960	-	**2,960**	1,320
Total donations and gifts from individuals	**4,180**	**-**	**4,180**	**7,810**

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
RFU Grants	4,000	-	**4,000**	-
Rugby Union Winter Survival Fund	50,000	-	**50,000**	-
Total private sector revenue grants	**54,000**	**-**	**54,000**	**-**

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Sponsorship				
Small sponsorship gifts individually less than £1000	654	-	**654**	1,663
Golden Egg Recruitment	2,360	-	**2,360**	-
Ronald McLaverty	-	-	**-**	2,800
SLE Services	-	-	**-**	1,000
Danny Coleman	-	-	**-**	1,000
Socotra Logistics UK Limited	-	-	**-**	5,000
Coleman Canal and Boat Services	1,000	-	**1,000**	-
Whitlow Engineering Limited	1,000	-	**1,000**	-
Total sponsorship income	**5,014**	**-**	**5,014**	**11,463**
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	**63,194**	**-**	**63,194**	**19,273**

Northwich Youth Development Rugby Union Football Club

Detailed analysis of income and expenditure for the year ended 30 April 2021 as required by the SORP 2015

17 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	1,514	-	**1,514**	-
Membership subscriptions in return for services	15,446	-	**15,446**	12,250
Total Primary purpose and ancillary trading	**16,960**	**-**	**16,960**	**12,250**

18 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading		16,960	-	**16,960**	12,250
Total from charitable activities	**A2**	**16,960**	**-**	**16,960**	**12,250**

19 Income from other, non charitable, trading activities

Income from fundraising events		-	-	-	2,099
Total from other activities	**A3**	**-**	**-**	**-**	**2,099**

20 Other income and gains

Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Sundry other income		150	-	**150**	-
Total other income	**A5**	**150**	**-**	**150**	**-**

Northwich Youth Development Rugby Union Football Club

Detailed analysis of income and expenditure for the year ended 30 April 2021 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Coaching		5,300	-	**5,300**	**6,000**
Events and prizes		1,060	-	**1,060**	**1,145**
Equipment and kit		5,325	-	**5,325**	**-**
Sponsorship		479	-	**479**	**70**
Total direct spending	**B2a**	**12,164**	**-**	**12,164**	**7,215**

22 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to organisations		25,000	-	**25,000**	**58,704**
Total grantmaking costs	**B2c**	**25,000**	**-**	**25,000**	**58,704**

Breakdown of Grants made to organisations

Current Year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £
Moss Farm Community Services Ltd	25,000		25,000
	25,000	**-**	**25,000**

Prior Year		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Grants made to organisations		58,704	-	**58,704**
Total grantmaking costs	**B2c**	**58,704**	**-**	**58,704**

Northwich Youth Development Rugby Union Football Club

Detailed analysis of income and expenditure for the year ended 30 April 2021 as required by the SORP 2015

Breakdown of Grants made to organisations

Prior Year	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Northwich & Cheshire Festival Ltd	9,851	-	9,851
Northwich Rugby Union Football Club Ltd	48,853	-	48,853
	58,704	**-**	**58,704**

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses				
Rent payable under operating leases	4,667	-	**4,667**	**(611)**
Administrative overheads				
Telephone, fax and internet	867	-	**867**	**936**
Subscriptions	330	-	**330**	**250**
Membership subscriptions	500	-	**500**	**2,600**
Advertising and marketing	-	-	**-**	**12**
Sundry expenses	-	-	**-**	**206**
Equipment,repairs,expenses and maintenance	845	-	**845**	**261**
Donations made	-	-	**-**	**917**
Financial costs				
Bank charges	12	-	**12**	**-**
Support costs before reallocation	**7,221**	**-**	**7,221**	**4,571**
Total support costs - Current Year	**7,221**	**-**	**7,221**	**4,571**

All the expenditure in the prior year was unrestricted.

Northwich Youth Development Rugby Union Football Club

Detailed analysis of income and expenditure for the year ended 30 April 2021 as required by the SORP 2015

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	960	-	960	840
Total Governance costs	960	-	960	840

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	12,164	-	12,164	7,215
Total charitable trading costs	B2b	-	-	-	-
Total grantmaking costs	B2c	25,000	-	25,000	58,704
Total support costs	B2d	7,221	-	7,221	4,571
Total Governance costs	B2e	960	-	960	840
Total charitable expenditure	B2	45,345	-	45,345	71,330

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	7,215	-	7,215
Total charitable trading costs	B2b	-	-	-
Total grantmaking costs	B2c	58,704	-	58,704
Total support costs	B2d	4,571	-	4,571
Total Governance costs	B2e	840	-	840
Total charitable expenditure	B2	71,330	-	71,330

Detailed analysis of income and expenditure for the year ended 30 April 2021 as required by the SORP 2015

26 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Just giving fees		90	-	90	216
Total fundraising costs	**B1**	90	-	90	216

All the expenditure in the prior year was unrestricted.