

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:-

<b>Name</b>	<b>Appointed</b>	<b>Resigned/Retired</b>
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
	£	£
<b>Net income</b>	34,869	(37,924)
Unrestricted Revenue Funds available for the general purposes of the charity	61,145	26,276
<b>Total Funds</b>	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 expenditure £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 Gaitley 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;

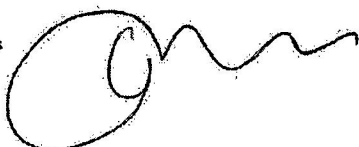
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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 Deleopment 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 £
<b>Income &amp; Endowments from:</b>					
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	-
<b>Total income</b>	<b>A</b>	<b>80,304</b>	<b>-</b>	<b>80,304</b>	<b>33,622</b>
<b>Expenditure on:</b>					
Raising funds	B1	90	-	90	216
Charitable activities	B2	45,345	-	45,345	71,330
<b>Total expenditure</b>	<b>B</b>	<b>45,435</b>	<b>-</b>	<b>45,435</b>	<b>71,546</b>
<b>Net income for the year</b>		<b>34,869</b>	<b>-</b>	<b>34,869</b>	<b>(37,924)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>34,869</b>	<b>-</b>	<b>34,869</b>	<b>(37,924)</b>
<b>Net movement in funds</b>		<b>34,869</b>	<b>-</b>	<b>34,869</b>	<b>(37,924)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		<b>26,276</b>	<b>-</b>	<b>26,276</b>	<b>64,200</b>
<b>Total funds carried forward</b>		<b>61,145</b>	<b>-</b>	<b>61,145</b>	<b>26,276</b>

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)
<b>Net resources available to fund charitable activities</b>	<b>34,869</b>	<b>(37,924)</b>

**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)
	<b>61,145</b>	<b>-</b>	<b>61,145</b>	<b>26,276</b>
<b>Closing revenue funds</b>	<b>61,145</b>	<b>-</b>	<b>61,145</b>	<b>26,276</b>

**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**

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

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
			<u>61,145</u>	<u>26,276</u>
<b>Total charity funds</b>			<u>61,145</u>	<u>26,276</u>

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.

## **Northwich Youth Development Rugby Union Football Club**

### **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.



# Northwich Youth Development Rugby Union Football Club

## Notes to the Accounts for the year ended 30 April 2021

### 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
	£	£	£	£
<b>Carrying values of investments</b>				
At 1 May 2020	2	-	-	2
<b>At 30 April 2021</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Analysis between fair value and historical cost</b>				
Investments as above held at fair value	2	-	-	2
<b>Total at 30 April 2021</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

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
	<b>25,607</b>	<b>29,084</b>

### 8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	972	972
Accruals	1,920	1,800
Other creditors	-	2,960
	<b>2,892</b>	<b>5,732</b>

# Northwich Youth Development Rugby Union Football Club

## 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	<u>61,145</u>	<u>26,276</u>

### 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	-	-	-	-
	<u>61,145</u>	<u>-</u>	<u>-</u>	<u>61,145</u>

#### 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)
	<u>26,276</u>	<u>-</u>	<u>-</u>	<u>26,276</u>

**Northwich Youth Development Rugby Union Football Club**

**Notes to the Accounts for the year ended 30 April 2021**

**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 £	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	26,276	34,869	-	61,145
<b>Total unrestricted and designated funds</b>	<b>26,276</b>	<b>34,869</b>	<b>-</b>	<b>61,145</b>
<b>Total charity funds</b>	<b>26,276</b>	<b>34,869</b>	<b>-</b>	<b>61,145</b>

**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 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	80,304	(45,435)	-	34,869
	<b>80,304</b>	<b>(45,435)</b>	<b>-</b>	<b>34,869</b>

**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 classified 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 £
<b>Donations and gifts from individuals</b>				
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
<b>Total donations and gifts from individuals</b>	<b>4,180</b>	<b>-</b>	<b>4,180</b>	<b>7,810</b>
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Revenue grants and donations from non public bodies</b>				
RFU Grants	4,000	-	4,000	-
Rugby Union Winter Survival Fund	50,000	-	50,000	-
<b>Total private sector revenue grants</b>	<b>54,000</b>	<b>-</b>	<b>54,000</b>	<b>-</b>
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Sponsorship</b>				
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	-
<b>Total sponsorship income</b>	<b>5,014</b>	<b>-</b>	<b>5,014</b>	<b>11,463</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>63,194</b>	<b>-</b>	<b>63,194</b>	<b>19,273</b>

**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 £
<b>Primary purpose and ancillary trading</b>				
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
<b>Total Primary purpose and ancillary trading</b>	<b>16,960</b>	<b>-</b>	<b>16,960</b>	<b>12,250</b>

**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
<b>Total from charitable activities A2</b>	<b>16,960</b>	<b>-</b>	<b>16,960</b>	<b>12,250</b>

**19 Income from other, non charitable, trading activities**

Income from fundraising events	-	-	-	2,099
<b>Total from other activities A3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,099</b>

**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	-
<b>Total other income A5</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>

**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**

<i>Current Year</i>	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
<b>Total direct spending</b>	<b>12,164</b>	<b>-</b>	<b>12,164</b>	<b>7,215</b>

**22 Expenditure on charitable activities- Grant funding of activities**

<i>Current Year</i>	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
<b>Total grantmaking costs</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>58,704</b>

**Breakdown of Grants made to organisations**

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £
Moss Farm Community Services Ltd	25,000	-	25,000
	<b>25,000</b>	<b>-</b>	<b>25,000</b>

<i>Prior Year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Grants made to organisations	58,704	-	58,704
<b>Total grantmaking costs</b>	<b>58,704</b>	<b>-</b>	<b>58,704</b>

**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**

<i>Prior Year</i>	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
	<b>58,704</b>	<b>-</b>	<b>58,704</b>

**23 Support costs for charitable activities**

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Premises Expenses</b>				
Rent payable under operating leases	4,667	-	4,667	(611)
<b>Administrative overheads</b>				
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
<b>Financial costs</b>				
Bank charges	12	-	12	-
<b>Support costs before reallocation</b>	<b>7,221</b>	<b>-</b>	<b>7,221</b>	<b>4,571</b>
<b>Total support costs - Current Year</b>	<b>7,221</b>	<b>-</b>	<b>7,221</b>	<b>4,571</b>

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**

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

All the expenditure in the prior year was unrestricted.

**25 Total Charitable expenditure**

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

All the expenditure in the prior year was unrestricted.

*Prior Year*

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



**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**

**26 Expenditure on raising funds and costs of investment management**

<i>Current Year</i>		<b>Current year Unrestricted Funds 2021 £</b>	<b>Current year Restricted Funds 2021 £</b>	<b>Current year Total Funds 2021 £</b>	<b>Prior Year Total Funds 2020 £</b>
Just giving fees		90	-	90	216
<b>Total fundraising costs</b>	<b>B1</b>	<b>90</b>	<b>-</b>	<b>90</b>	<b>216</b>

All the expenditure in the prior year was unrestricted.