

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 its objectives whilst at the same time maintaining a sound financial position.

Ken Jones
Lead Trustee

Northwich RUFC

Trustees' Annual Report for the year ended 30 April 2022

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 expenditure £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;

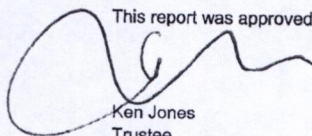
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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 Deleopment 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

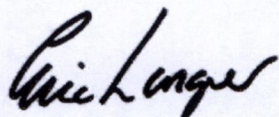
I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

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 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 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 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

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets	A			
Investments held as fixed assets	6	A4	1	2
Total fixed assets			<u>1</u>	<u>2</u>
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			<u>80,517</u>	<u>64,035</u>
Creditors: amounts falling due within one year	9	C1	<u>(6,456)</u>	<u>(2,892)</u>
Net current assets			74,061	61,143
The total net assets of the charity			<u>74,062</u>	<u>61,145</u>

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			<u>74,062</u>	<u>61,145</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 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.

Northwich RUFC

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.

Northwich RUFC

Notes to the Accounts for the year ended 30 April 2022

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

Northwich RUFC

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		
Surplus after tax for the year	61,145	26,276
	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

Northwich RUFC

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 £	£	£
<i>Unrestricted and designated funds:-</i>				
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 £
<i>Unrestricted and designated funds:-</i>				
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.

Northwich RUFC

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

This analysis is classified 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.

Northwich RUFC

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

<i>Current year</i>	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

<i>Current year</i>	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

<i>Current year</i>	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.

Northwich RUFC

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

<i>Current Year</i>	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.

<i>Current Year</i>	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

<i>Current Year</i>	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

<i>Current Year</i>	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

Northwich RUFC

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

<i>Prior Year</i>	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	25,000	-	25,000

B2c

Breakdown of Grants made to organisations

<i>Prior Year</i>	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

<i>Current Year</i>	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.

Northwich RUFC

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

25 Other Expenditure - Governance costs

<i>Current Year</i>		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

<i>Current Year</i>		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.

<i>Prior Year</i>		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

Northwich RUFC

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

<i>Current Year</i>		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.