

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 :-

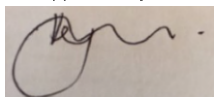
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the 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 Deleopment 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

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Investments held as fixed assets	6	A4	1	1
Total fixed assets			<u>1</u>	<u>1</u>
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			<u>96,688</u>	<u>80,517</u>
Creditors: amounts falling due within one year	9	C1	<u>(1,552)</u>	<u>(6,456)</u>
Net current assets			95,136	74,061
The total net assets of the charity			<u>95,137</u>	<u>74,062</u>
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			<u>95,137</u>	<u>74,062</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 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.

Northwich RUFC

Notes to the Accounts for the year ended 30 April 2023

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 2023

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

Northwich RUFC

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:-				
<i>Fixed asset investments</i>	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

Northwich RUFC

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 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 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 classified 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	38,636	31,447	70,083	33,116

All the income in the prior year was unrestricted.

Northwich RUFC

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

<i>Current year</i>	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

<i>Current year</i>	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	-

Northwich RUFC

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

<i>Current Year</i>		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.

<i>Current Year</i>		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

<i>Current Year</i>		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

<i>Prior Year</i>		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

<i>Prior Year</i>		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

Northwich RUFC

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

24 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year				
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 Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year				
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.

Northwich RUFC

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

26 Total Charitable expenditure

<i>Current Year</i>		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

<i>Current Year</i>		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.