

Our Ref: EH/AA/R.54

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

CHARTERED ACCOUNTANTS
REGISTERED AUDITORS
Established 1926

Telephone: (0191) 416 4820
Fax No.: (0191) 417 9851
info@mitchellsca.co.uk

19th December 2025

Strictly Private and Confidential
For The Attention of Miss S Coxon
By email

Dear Sara,

Rutherford Association Football Club

Please find enclosed company accounts for the year ended 31st March 2025. Could you please arrange to be signed where indicated. Original copies will be returned to you as soon as possible.

Also enclosed is the Corporation Tax Return CT600 relating to the accounts. Could you please sign the form on the back page, where indicated. You will note from the form that no Corporation tax is payable by the company (subject to HM Revenue & Customs agreement).

If you have any queries on the enclosed, do not hesitate to give us a call.

Yours sincerely

Mitchells

Enc

Partners –
David R.Gair ACA.
Jason Cheesman FCA.
Elliott A. Hails ACA



Authorised by the Institute of Chartered Accountants in England
and Wales for a range of investment business activities

Mitchells Chartered Accountants is a trading name of Mitchells Limited. Company Registration Number: 01922340

COMPANY REGISTRATION NUMBER: 06506016

CHARITY REGISTRATION NUMBER: 1125613

**Rutherford Association Football Club
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**

MITCHELLS LIMITED

Chartered accountants
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Rutherford Association Football Club

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Rutherford Association Football Club

Charity registration number 1125613

Company registration number 06506016

Principal office and registered office Farnacres
Coach Road
Lobley Hill
Gateshead
Tyne and Wear
NE11 0HH

The trustees

Mrs K McCue	(Appointed 9 October 2024)
Mr J Cairnes	(Resigned 14 May 2024)
Ms K McQueen-Williams	
Mr N Winchester	
Mr I Wildgoose	
Mr I Robinson	
Mr S Porter	
Mr D Bryce	
Miss K.A. Coxon	(Appointed 9 October 2024)
Mr R.S. Vincent	(Appointed 9 October 2024)

Independent examiner Mitchells Limited
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Recruitment and appointment of new trustees

The directors of the company are also charity trustees and are known as the management executive. All members of the management executive give their time voluntarily and receive no benefits from the charity. Trustee appointments are ratified at the charity's annual general meeting.

The ethos of the club - to give every person the opportunity - is key to the charity's decision making in this field and the charity looks to ensure representation of all groups. To ensure this broad mix of representation continues individuals are approached to offer themselves for election to the management executive.

Policies and Procedures for the Induction and Training of New Trustees Most new trustees are already familiar with the practical work of the charity. All trustees receive training regarding the running of the organisation to ensure such familiarisation and the context to which the charity works. Trustees continue to receive input from the Gateshead Voluntary Organisations Council (GVOC) regarding management executive obligations, the operational framework with which the charity operates, resourcing, finance and future plans and objectives.

Organisational structure

The charity is governed by an executive management committee of up to nine Trustees who oversee the running of the organisation and receive regular reports from the management structure. The day-to-day running of the facility is left in the hands of the Club Secretary (responsible for all football matters) and the Clubhouse Manager (responsible for the running of the new clubhouse facility).

As the charity progresses, full and part-time workers have been employed to ensure a professional outlook, though the majority of those involved in the running of the club are volunteers. In total the organisation had eight employees, most of them part-time apart from the Clubhouse Manager who works 40 hours per week. Rutherford AFC employs the groundsman and funds his wage and this year included the wage of the Awards For All project worker. Our trading arm supports the charity by employing and paying the wages of the other six staff members.

Objectives and activities

Purpose and aims

The charity's purposes as set out in the objects contained in the company's memorandum of association are:

"The promotion of community participation in healthy recreation for the benefit of those, primarily but not limited to, living within Gateshead and surrounding areas, by the provision of facilities for the playing of football and other sports and related activities; and To educate and raise awareness of people living primarily but not limited to Gateshead and surrounding areas, regarding health and fitness designed to improve conditions of life"

The charity's objectives include the provision of association football and other social and recreational activities for its members. Rutherford AFC is particularly proud of its 'all-inclusive' policy which sets it differently to other clubs in the area.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and

the outcomes of our work in the previous 12 months (April 2024 to March 2025). The Trustees meet regularly and receive reports from the Operations and Clubhouse Managers at each meeting.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

The focus of our work

The Rutherford Association Football club (the charity) focus is to promote personal, wellbeing and social development by providing an inclusive environment through the platform of Football. We do this by having a very clear ethos that everyone is welcome to participate in our activities. Regardless of age, gender, ability, disability or religious beliefs.

The development of the charities beneficiaries is the key to our growth and success as we heavily rely on volunteers to support our work. We have longstanding volunteers who now support our strategic vision and members of our board of trustees. We support volunteers by offering opportunities to participate in sporting activities, gaining new skills and support on gaining qualifications that will support their personal development.

We see football as the vehicle for this individual development and our succession planning is in having the youth of today as our peers for the future. With the introduction of further sports and holiday hunger activities through school holidays we aim to extend this view and give further opportunities for the community to get involved within a sport.

The charity has a long-standing football academy which encompasses coaching across a wide variety of age groups. Our core objectives remains the provision of football opportunities for all with grassroots and recreational teams at all levels. This starts with our "Soccer Tots" sessions for 4 and 5 year olds, which have seen a steady growth in numbers of attendees. In addition to that we have boys and girls teams from the ages of 7 through to under 23's, a senior section that includes two senior men's teams, an over 40's team and a senior women's team. The senior teams complete the playing pathway and provide players with the ability to progress to a new level and a route into senior football which keeps them involved with the club.

We support other "none football" community groups which includes keep fit classes, local Brownies, Rainbow group, coffee mornings, book swap club, ramblers association. Our holiday hunger provision in partnership with Gateshead Council and DFE has seen over 100 families that are eligible for free school meals access fun, engaging and safe activities as well as providing the children with a balanced lunch and fruit to take home with them.

The charity provides the vehicle for all interested parties to either play or become involved. What is the key to our aims is the promotion of players from the youth system into the senior teams. It has been clear for several years that many youth players are lost to the game when they reach adult age as other junior clubs have no exit policy for these players. Our objectives remain to promote these players into the senior squads, thus reducing the number of young players leaving the sport.

As well as extending playing opportunities the charity continues to develop its own bank of volunteers, with all coaches and administrative volunteer roles as the club filled as a result of developing our beneficiaries. In addition we have links with local colleges and Universities and we now have a number of students on volunteer placements in areas such as coaching, sports therapy, etc. This is an ongoing programme and features new volunteers every year.

Our junior membership continues to increase year on year seeing several teams at most mini soccer age groups. All of our activities have the common aim of encouraging people of all ages, sex, race and creed to engage in sporting activities of all kinds to improve their quality of life.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

Public benefit

The charity has an 'open door' policy. Irrespective of age or ability any person who wishes to participate in our activities can have access to the facility. The club is accessible to all, with all coaches and volunteers fully qualified in their appropriate field.

The charity is the only club in the Borough of Gateshead to give football opportunities to boys, girls, men and women. The third-generation floodlit training facility has been recognised to ensure that maximum usage continues involving club training and community bookings. We now have several community bookings throughout the year who 'block book' the court, thus providing members of the community outside the club to participate in association football. As a result income generation has significantly increased.

Achievements and performance

Achievements and performance

The charity measures its achievements not only by the number of our beneficiaries. But the life changes we see in them. This year we developed an inclusive "footability" community session which gives those with a SEN or disability a platform to play football. As a result we have created two disability affiliated junior football teams which will compete. Typically children with a SEN or disability are unable to participate in competitive football. However, due to our ethos the families feel welcomed and part of our "family". This project has also promoted young adults with a disability to express an interest in coaching and supporting our project.

As it did for other charities Covid-19 played a damaging factor to our growth and strategic plans. However, the charity supported our community with food packages for those most in need such as nursing homes. We did average welfare check ins via social platforms to our beneficiaries and supported those who were deemed as vulnerable and attending school or alternative provisions with a safe space to do PE on our training facility.

Financial review

Principal funding sources

Grant applications are a key area of funding for the organisation. However, the charity are now accepting personal donations and gift aid donation to support our work. The major source of income however is the business arm of the Charity, Farnacres Ltd, which continues to grow and support the key objectives of the Charity.

Reserves policy

The Trustees are to maintain a policy of retaining sufficient reserves to cover any contingency purposes. Generally reserves will be around the figure of running costs for three months. Reserves are needed to meet the working capital requirements of the charity and the management committee are confident that they can ensure the continuation of the current activities of the charity in the event of a drop in funding. The charity has identified a number of potential funding sources to assist with the building up of reserves. These sources are being targeted this year in conjunction with a strategy of building reserves through planned operating surpluses.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 December 2025 and signed on behalf of the board of trustees by:



Miss Sara Coxon (Dec 19, 2025 15:55:09 GMT)

Mr I Robinson
Trustee

Rutherford Association Football Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rutherford Association Football Club

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Rutherford Association Football Club ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Rutherford Association Football Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rutherford Association Football Club *(continued)*

Year ended 31 March 2025

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

E. Hails

[E.Hails \(Dec 19, 2025 16:46:13 GMT\)](#)

Mitchells Limited
Independent Examiner

Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	237,622	–	237,622	109,863
Charitable activities	6	–	35,139	35,139	12,220
Other trading activities	7	67,659	–	67,659	22,856
Total income		<u>305,281</u>	<u>35,139</u>	<u>340,420</u>	<u>144,939</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>303,752</u>	<u>–</u>	<u>303,752</u>	<u>156,303</u>
Total expenditure		<u>303,752</u>	<u>–</u>	<u>303,752</u>	<u>156,303</u>
Net income/(expenditure) and net movement in funds		<u>1,529</u>	<u>35,139</u>	<u>36,668</u>	<u>(11,364)</u>
Reconciliation of funds					
Total funds brought forward		<u>116,397</u>	<u>545,263</u>	<u>661,660</u>	<u>673,024</u>
Total funds carried forward		<u>117,926</u>	<u>580,402</u>	<u>698,328</u>	<u>661,660</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible fixed assets	14	534,000	557,136
Investments	15	100	100
		<u>534,100</u>	<u>557,236</u>
Current assets			
Debtors	16	71,548	47,952
Cash at bank and in hand		94,880	58,672
		<u>166,428</u>	<u>106,624</u>
Creditors: amounts falling due within one year	17	<u>2,200</u>	<u>2,200</u>
Net current assets		<u>164,228</u>	<u>104,424</u>
Total assets less current liabilities		<u>698,328</u>	<u>661,660</u>
Net assets		<u>698,328</u>	<u>661,660</u>
Funds of the charity			
Restricted funds		580,402	545,263
Unrestricted funds		117,926	116,397
Total charity funds	18	<u>698,328</u>	<u>661,660</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2025, and are signed on behalf of the board by:



Miss Sara Coxon (Dec 19, 2025 15:55:09 GMT)

Mr I Robinson
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	36,668	(11,364)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,136	25,447
<i>Changes in:</i>		
Trade and other debtors	(23,596)	(3,083)
Cash generated from operations	<u>36,208</u>	<u>11,000</u>
Net cash from operating activities	<u>36,208</u>	<u>11,000</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>—</u>	<u>(1,020)</u>
Net cash used in investing activities	<u>—</u>	<u>(1,020)</u>
Net increase in cash and cash equivalents	36,208	9,980
Cash and cash equivalents at beginning of year	<u>58,672</u>	<u>48,692</u>
Cash and cash equivalents at end of year	<u>94,880</u>	<u>58,672</u>

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Farnacres, Coach Road, Lobley Hill, Gateshead, Tyne and Wear, NE11 0HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Future plans

Our facility to continue to be a social inclusion hub for the local community to attend.

To develop further community projects to capture the interest of our community such as dog friendly activities, elderly and veteran projects.

Continue to develop our members as footballers and or coaches but, also guide them to develop as people to support their community.

To continue the development of all volunteers through continued qualifications such as FA badges, safeguarding training, Health & Safety, Food Hygiene.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	20% on cost and 2% on cost
Plant and machinery	-	20% on cost

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	14,552	14,552	6,562	6,562
Gift aid	27,772	27,772	14,792	14,792
Subscriptions				
Subscriptions	195,298	195,298	88,509	88,509
	<u>237,622</u>	<u>237,622</u>	<u>109,863</u>	<u>109,863</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Grants	<u>35,139</u>	<u>35,139</u>	<u>12,220</u>	<u>12,220</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sponsorship and fundraising	46,876	46,876	20,997	20,997
Sale of kit	3,000	3,000	894	894
Fines	703	703	65	65
Facility hire	387	387	380	380
Refunds received	16,693	16,693	520	520
	<u>67,659</u>	<u>67,659</u>	<u>22,856</u>	<u>22,856</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Staff costs	44,288	44,288	24,815	24,815
Football and other activity costs	165,128	165,128	64,500	64,500
Premises costs	94,336	94,336	66,988	66,988
	<u>303,752</u>	<u>303,752</u>	<u>156,303</u>	<u>156,303</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2025	2024
	£	£	£
Staff costs	44,288	44,288	24,815
Football and other activity costs	165,128	165,128	64,500
Premises costs	94,336	94,336	66,988
	<u>303,752</u>	<u>303,752</u>	<u>156,303</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	23,136	25,447
Operating lease rentals	<u>29,648</u>	<u>7,038</u>

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>44,288</u>	<u>24,815</u>

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - type 1	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>1,275,841</u>	<u>46,825</u>	<u>1,322,666</u>
Depreciation			
At 1 April 2024	720,142	45,388	765,530
Charge for the year	<u>22,951</u>	<u>185</u>	<u>23,136</u>
At 31 March 2025	<u>743,093</u>	<u>45,573</u>	<u>788,666</u>
Carrying amount			
At 31 March 2025	<u>532,748</u>	<u>1,252</u>	<u>534,000</u>
At 31 March 2024	<u>555,699</u>	<u>1,437</u>	<u>557,136</u>

15. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 April 2024 and 31 March 2025	<u>100</u>
Impairment	
At 1 April 2024 and 31 March 2025	<u>—</u>
Carrying amount	
At 31 March 2025	<u>100</u>
At 31 March 2024	<u>100</u>

All investments shown above are held at valuation.

16. Debtors

	2025 £	2024 £
Amounts owed by group undertakings	69,825	46,229
Prepayments and accrued income	267	267
Other debtors	<u>1,456</u>	<u>1,456</u>
	<u>71,548</u>	<u>47,952</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>2,200</u>	<u>2,200</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General fund	<u>116,397</u>	<u>305,281</u>	<u>(303,752)</u>	<u>117,926</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General fund	<u>139,981</u>	<u>132,719</u>	<u>(156,303)</u>	<u>116,397</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Football Foundation Capital Fund	541,683	35,139	—	576,822
National Lottery Community Fund- Helping Vulnerable People	<u>3,580</u>	<u>—</u>	<u>—</u>	<u>3,580</u>
	<u>545,263</u>	<u>35,139</u>	<u>—</u>	<u>580,402</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Football Foundation Capital Fund	529,463	12,220	—	541,683
National Lottery Community Fund- Helping Vulnerable People	<u>3,580</u>	<u>—</u>	<u>—</u>	<u>3,580</u>
	<u>533,043</u>	<u>12,220</u>	<u>—</u>	<u>545,263</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	534,000	534,000
Investments	100	–	100
Current assets	120,026	46,402	166,428
Creditors less than 1 year	(2,200)	–	(2,200)
Net assets	<u>117,926</u>	<u>580,402</u>	<u>698,328</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	15,658	541,683	557,341
Investments	100	–	100
Current assets	103,043	3,580	106,623
Creditors less than 1 year	(2,200)	–	(2,200)
Net assets	<u>116,601</u>	<u>545,263</u>	<u>661,864</u>

20. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>58,672</u>	<u>36,208</u>	<u>94,880</u>

Rutherford Association Football Club

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	14,552	6,562
Gift aid	27,772	14,792
Subscriptions	195,298	88,509
	<u>237,622</u>	<u>109,863</u>
 Charitable activities		
Grants	<u>35,139</u>	<u>12,220</u>
 Other trading activities		
Sponsorship and fundraising	46,876	20,997
Sale of kit	3,000	894
Fines	703	65
Facility hire	387	380
Refunds received	16,693	520
	<u>67,659</u>	<u>22,856</u>
 Total income	<u>340,420</u>	<u>144,939</u>
 Total expenditure	<u>303,752</u>	<u>156,303</u>
 Net income/(expenditure)	<u>36,668</u>	<u>(11,364)</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Staff costs		
<i>Activities undertaken directly</i>		
Wages and salaries	44,288	24,815
	<u> </u>	<u> </u>
Football and other activity costs		
<i>Activities undertaken directly</i>		
Equipment costs	66,903	24,453
Events and activities	4,593	100
Tournament costs	29,752	7,181
Training facility	6,702	3,288
Fines	6,228	2,616
League fees	14,725	5,343
Training and coaching	36,225	21,519
	<u>165,128</u>	<u>64,500</u>
Premises costs		
<i>Activities undertaken directly</i>		
Depreciation	23,136	25,446
Rent and rates	3,668	1,828
Insurance	4,864	2,224
Bank charges	(104)	(143)
Accountancy charges	1,200	1,200
Light and heat	29,157	15,145
Telephone, printing & postage	19,644	14,710
Property repairs	7,376	4,475
Sundries	5,395	2,103
	<u>94,336</u>	<u>66,988</u>
	<u> </u>	<u> </u>
Expenditure on charitable activities	<u>303,752</u>	<u>156,303</u>

**HM Revenue &
Customs**

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Rutherford Association Football Club
2	Company registration number	06506016
3	Tax reference	1124216720
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2024		31/03/2025

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
	Transfer Pricing	
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

About this return - continued

Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
Other - PDF attached with explanation		
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i>	<input type="checkbox"/>
96	Creative industries – <i>form CT600P</i>	<input type="checkbox"/>

Tax calculation - Turnover

145	Total turnover from trade	<input type="text" value="340,420"/>
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – box 155 minus box 160	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	<input type="text"/>	-
Marginal relief	435	<input type="text"/>	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>	

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	<input type="text"/>	-
450	Double Taxation Relief	<input type="text"/>	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	<input type="checkbox"/>	
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	<input type="checkbox"/>	
465	Advance Corporation Tax	<input type="text"/>	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 & 465</i>	<input type="text"/>	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text"/>	-
472	CJRS entitlement	<input type="text"/>	-
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text"/>	-
474	Other coronavirus overpayments	<input type="text"/>	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	<input type="text"/>	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text"/>	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	<input type="text"/>	-
480	Tax payable on loans and arrangements to participators	<input type="text"/>	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	<input type="checkbox"/>	
490	Controlled Foreign Companies (CFC) tax payable	<input type="text"/>	-
495	Bank levy payable	<input type="text"/>	-
496	Bank surcharge payable	<input type="text"/>	-
497	Residential Property Developer Tax (RPDT) payable	<input type="text"/>	-

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	-
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – <i>total box 530 to 541</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-

Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	<input type="text"/> -
580	Capital allowances first-year tax credit payable - <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	<input type="text"/> -
585	Ring fence Corporation Tax included	<input type="text"/> -
586	NI Corporation Tax included	<input type="text"/> -
590	Ring fence supplementary charge included	<input type="text"/> -
595	Tax already paid (and not already repaid)	<input type="text"/> -
600	Tax outstanding - <i>box 525 minus boxes 545, 560, 565 and 595</i>	<input type="text"/> -
605	Tax overpaid including surplus or payable credits - <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	<input type="text"/> -
610	Group tax refunds surrendered to this company	<input type="text"/> -
614	Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company	<input type="text"/> -
615	Research and Development expenditure credits surrendered to this company	<input type="text"/> -

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes - goods ☐ 617 Yes – services ☐ 618 No – neither ☐

Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text"/> -
625	Number of 51% group companies	<input type="text"/> -
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
635	is within a group payments arrangement for the period	<input type="checkbox"/>
640	has written down or sold intangible assets	<input type="checkbox"/>
645	has made cross-border royalty payments	<input type="checkbox"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text"/> -

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Full expensing	733 -	734 -
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric vehicle charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero-emission goods vehicles	748 -	749 -
Zero-emission cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	<input type="text" value="-"/>
765	Designated environmentally friendly machinery and plant	<input type="text" value="-"/>
770	Machinery and plant on long-life assets and integral features	<input type="text" value="-"/>
771	Structures and buildings	<input type="text" value="-"/>
772	Machinery and plant - super-deduction	<input type="text" value="-"/>
773	Machinery and plant - special rate allowance	<input type="text" value="-"/>
775	Other machinery and plant	<input type="text" value="-"/>

Losses, deficits and excess amounts

Amount arising

	Amount		Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 <input type="text" value="280,616"/>	785	<input type="text" value="280,616"/>
Losses of trades carried on wholly outside the UK	790 <input type="text" value="-"/>		
Non-trading deficits on loan relationships and derivative contracts	795 <input type="text" value="-"/>	800	<input type="text" value="-"/>
UK property business losses	805 <input type="text" value="-"/>	810	<input type="text" value="-"/>
Overseas property business losses	815 <input type="text" value="-"/>		
Losses from miscellaneous transactions	820 <input type="text" value="-"/>		
Capital losses	825 <input type="text" value="-"/>		
Non-trading losses on intangible fixed assets	830 <input type="text" value="-"/>	835	<input type="text" value="-"/>

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trading capital allowances		840	<input type="text" value="-"/>
Qualifying donations		845	<input type="text" value="-"/>
Management expenses	850 <input type="text" value="-"/>	855	<input type="text" value="-"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value=""/> or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.	

Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creatives tax credit	<input type="text" value="-"/>
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.	
900	The following amount is to be surrendered <input type="text" value=""/>
Put an 'X' in the appropriate boxes below	
the joint Notice is attached	905 <input type="text"/>
or	
will follow	910 <input type="text"/>
915	Please stop repayment of the following amount until we send you the Notice <input type="text" value="-"/>


Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/> <div>Postcode</div>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

	<p>Declaration I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.</p> <p>I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.</p>	
975	Name	<input type="text" value="I Robinson"/>
980	Date DD/MM/YYYY	<input type="text" value="19/12/2025"/>
985	Status	<div> Miss Sara Coxon (Dec 19, 2025 15:55:09 GMT)</div> <input type="text" value="Trustee"/>

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	Rutherford Association Football Club
E2	Tax reference	1124216720
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/04/2024
E4	to DD/MM/YYYY	31/03/2025

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1125613
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	I Robinson
Status	E35	Trustee
Date DD/MM/YYYY	E40	19/12/2025

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 -
Investment income - exclude any amounts included on form CT600	E55 -
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 -

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 -
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 -
All general administration/governance costs	E105 -
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 -

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value="-"/>	E135 <input type="text" value="-"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="-"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>










Rutherford Accounts and CT600 2025

Final Audit Report

2025-12-19

Created:	2025-12-19
By:	Mitchells Chartered Accountants (esign@mitchellsca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXlkntB7aslcNTk8GnAAYHz51Ezo2qqo4

"Rutherford Accounts and CT600 2025" History

-  Document created by Mitchells Chartered Accountants (esign@mitchellsca.co.uk)
2025-12-19 - 14:49:33 GMT- IP address: 88.215.3.151
-  Document emailed to Miss Sara Coxon (sara.coxon@rutherfordafc.co.uk) for signature
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-  Signer eh@mitchellsca.co.uk entered name at signing as E.Hails
2025-12-19 - 16:46:11 GMT- IP address: 90.197.52.19
-  Document e-signed by E.Hails (eh@mitchellsca.co.uk)
Signature Date: 2025-12-19 - 16:46:13 GMT - Time Source: server- IP address: 90.197.52.19
-  Agreement completed.
2025-12-19 - 16:46:13 GMT

Our Ref: EH/AA/F.33

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

CHARTERED ACCOUNTANTS
REGISTERED AUDITORS
Established 1926

Telephone: (0191) 416 4820
Fax No.: (0191) 417 9851
info@mitchellsca.co.uk

19th December 2025

Strictly Private and Confidential
For The Attention of Miss S Coxon
By email

Dear Sara,

Farnacres Limited

Please find enclosed company accounts for the year ended 31st March 2025. Could you please arrange to be signed where indicated. Original copies will be returned to you as soon as possible.

Also enclosed is the Corporation Tax Return CT600 relating to the accounts. Could you please sign the form on the back page, where indicated. You will note from the form that no Corporation tax is payable by the company (subject to HM Revenue & Customs agreement).

If you have any queries on the enclosed, do not hesitate to give us a call.

Yours sincerely

Mitchells

Enc

COMPANY REGISTRATION NUMBER: 06765122

Farnacres Limited
Unaudited Financial Statements
31 March 2025

MITCHELLS LIMITED

Chartered accountants
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Farnacres Limited
Financial Statements
Year ended 31 March 2025

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Farnacres Limited

Officers and Professional Advisers

The board of directors

Mrs S J Coxon
Mr I A Robinson

Registered office

Farnacres
Beggarswood Park
Coach Road, Lbley Hill
Gateshead
Tyne and Wear
NE11 0HH

Accountants

Mitchells Limited
Chartered accountants
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Farnacres Limited

Directors' Report

Year ended 31 March 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Principal activities

The principal activity of the company during the year was that of a licensed club.

Directors

The directors who served the company during the year were as follows:

Mrs S J Coxon
Mr I A Robinson

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 19 December 2025 and signed on behalf of the board by:



Miss Sara Coxon (Dec 19, 2025 15:53:58 GMT)

Mrs S J Coxon
Director

Registered office:
Farnacres
Beggarswood Park
Coach Road, Lobley Hill
Gateshead
Tyne and Wear
NE11 0HH

Farnacres Limited

Chartered Accountant's Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Farnacres Limited

Year ended 31 March 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Farnacres Limited for the year ended 31 March 2025, which comprise the statement of income and retained earnings, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Farnacres Limited, as a body, in accordance with the terms of our engagement letter dated 11 November 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Farnacres Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Farnacres Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Farnacres Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Farnacres Limited. You consider that Farnacres Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Farnacres Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mitchells

[Mitchells \(Dec 19, 2025 15:55:03 GMT\)](#)

MITCHELLS LIMITED
Chartered accountants

Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

19 December 2025

Farnacres Limited
Statement of Income and Retained Earnings
Year ended 31 March 2025

	Note	2025 £	2024 £
Turnover		145,365	164,402
Cost of sales		<u>65,930</u>	<u>79,255</u>
Gross profit		79,435	85,147
Administrative expenses		<u>100,251</u>	<u>96,224</u>
Operating loss		(20,816)	(11,077)
Loss before taxation	5	<u>(20,816)</u>	<u>(11,077)</u>
Tax on loss		<u>—</u>	<u>—</u>
Loss for the financial year and total comprehensive income		(20,816)	(11,077)
Retained losses at the start of the year		(41,811)	(30,734)
Retained losses at the end of the year		(62,627)	(41,811)

All the activities of the company are from continuing operations.

The notes on pages 7 to 10 form part of these financial statements.

Farnacres Limited
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible assets	6		417	917
Current assets				
Stocks		4,200		4,200
Debtors	7	903		119
Cash at bank and in hand		5,732		10,163
		<u>10,835</u>		<u>14,482</u>
Creditors: amounts falling due within one year	8	<u>73,636</u>		<u>56,967</u>
Net current liabilities			<u>62,801</u>	<u>42,485</u>
Total assets less current liabilities			<u>(62,384)</u>	<u>(41,568)</u>
Creditors: amounts falling due after more than one year	9		<u>143</u>	<u>143</u>
Net liabilities			<u>(62,527)</u>	<u>(41,711)</u>
Capital and reserves				
Called up share capital			100	100
Profit and loss account			<u>(62,627)</u>	<u>(41,811)</u>
Shareholders deficit			<u>(62,527)</u>	<u>(41,711)</u>

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

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.
The notes on pages 7 to 10 form part of these financial statements.

Farnacres Limited

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of directors and authorised for issue on 19 December 2025, and are signed on behalf of the board by:



[Miss Sara Coxon \(Dec 19, 2025 15:53:58 GMT\)](#)

Mrs S J Coxon
Director

Company registration number: 06765122

The notes on pages 7 to 10 form part of these financial statements.

Farnacres Limited
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Farnacres, Beggarswood Park, Coach Road, Lobley Hill, Gateshead, Tyne and Wear, NE11 0HH.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Farnacres Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Farnacres Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 13 (2024: 13).

5. Profit before taxation

Profit before taxation is stated after charging:

	2025	2024
	£	£
Depreciation of tangible assets	<u>500</u>	<u>500</u>

6. Tangible assets

	Plant and machinery £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>2,435</u>	<u>2,435</u>
Depreciation		
At 1 April 2024	1,518	1,518
Charge for the year	<u>500</u>	<u>500</u>
At 31 March 2025	<u>2,018</u>	<u>2,018</u>
Carrying amount		
At 31 March 2025	<u>417</u>	<u>417</u>
At 31 March 2024	<u>917</u>	<u>917</u>

Farnacres Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Debtors

	2025	2024
	£	£
Other debtors	<u>903</u>	<u>119</u>

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	69,825	46,229
Social security and other taxes	2,259	9,186
Other creditors	<u>1,552</u>	<u>1,552</u>
	<u>73,636</u>	<u>56,967</u>

9. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	<u>143</u>	<u>143</u>

Farnacres Limited
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

Farnacres Limited
Detailed Income Statement
Year ended 31 March 2025

	2025 £	2024 £
Turnover	145,365	164,402
Cost of sales		
Opening stock - raw materials	4,200	5,000
Purchases	<u>65,930</u>	<u>78,455</u>
	70,130	83,455
Closing stock - resale	<u>4,200</u>	<u>4,200</u>
	65,930	79,255
Gross profit	<u>79,435</u>	<u>85,147</u>
Overheads		
Administrative expenses	100,251	96,224
Operating loss	<u>(20,816)</u>	<u>(11,077)</u>
Loss before taxation	<u>(20,816)</u>	<u>(11,077)</u>

Farnacres Limited

Notes to the Detailed Income Statement

Year ended 31 March 2025

	2025	2024
	£	£
Administrative expenses		
Directors salaries	24,178	22,057
Wages and salaries	59,683	56,545
Staff pension contributions - defined contribution	2,313	2,101
Rates and water	2,308	2,457
Computer expenses	2,746	2,438
Motor expenses	418	451
Hire costs (non-operating leases)	719	676
Event expenses	280	1,780
Printing postage and stationery	1,170	1,881
Staff training	20	240
Sundry expenses	502	878
Advertising	27	—
Other professional fees	2,231	642
Accountancy fees	1,200	1,200
Depreciation of tangible assets	500	500
Bank charges	1,956	2,378
	<u>100,251</u>	<u>96,224</u>

COMPANY REGISTRATION NUMBER: 06765122

Farnacres Limited
Filleted Unaudited Financial Statements
31 March 2025

MITCHELLS LIMITED

Chartered accountants
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Farnacres Limited
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible assets	5		417	917
Current assets				
Stocks		4,200		4,200
Debtors	6	903		119
Cash at bank and in hand		5,732		10,163
		<u>10,835</u>		<u>14,482</u>
Creditors: amounts falling due within one year	7	<u>73,636</u>		<u>56,967</u>
Net current liabilities			<u>62,801</u>	<u>42,485</u>
Total assets less current liabilities			<u>(62,384)</u>	<u>(41,568)</u>
Creditors: amounts falling due after more than one year	8		<u>143</u>	<u>143</u>
Net liabilities			<u>(62,527)</u>	<u>(41,711)</u>
Capital and reserves				
Called up share capital			100	100
Profit and loss account			<u>(62,627)</u>	<u>(41,811)</u>
Shareholders deficit			<u>(62,527)</u>	<u>(41,711)</u>

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

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.
The notes on pages 3 to 6 form part of these financial statements.

Farnacres Limited

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of directors and authorised for issue on 19 December 2025, and are signed on behalf of the board by:



Miss Sara Coxon (Dec 19, 2025 15:53:58 GMT)

Mrs S J Coxon
Director

Company registration number: 06765122

The notes on pages 3 to 6 form part of these financial statements.

Farnacres Limited
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Farnacres, Beggarswood Park, Coach Road, Lobley Hill, Gateshead, Tyne and Wear, NE11 0HH.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Farnacres Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Farnacres Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 13 (2024: 13).

5. Tangible assets

	Plant and machinery £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>2,435</u>	<u>2,435</u>
Depreciation		
At 1 April 2024	1,518	1,518
Charge for the year	500	500
At 31 March 2025	<u>2,018</u>	<u>2,018</u>
Carrying amount		
At 31 March 2025	<u>417</u>	<u>417</u>
At 31 March 2024	<u>917</u>	<u>917</u>

6. Debtors

	2025 £	2024 £
Other debtors	<u>903</u>	<u>119</u>

Farnacres Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	69,825	46,229
Social security and other taxes	2,259	9,186
Other creditors	1,552	1,552
	<u>73,636</u>	<u>56,967</u>

8. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	<u>143</u>	<u>143</u>

HM Revenue & Customs

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Farnacres Limited
2	Company registration number	06765122
3	Tax reference	2749821085
4	Type of company	

Northern Ireland

Put an 'X' in the appropriate box(es) below					
5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2024		31/03/2025
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period		<input type="checkbox"/>
45	Claim or relief affecting an earlier period		<input type="checkbox"/>
50	Making more than one return for this company now		<input type="checkbox"/>
55	This return contains estimated figures		<input type="checkbox"/>
60	Company part of a group that is not small		<input type="checkbox"/>
65	Notice of disclosable avoidance schemes		<input type="checkbox"/>
	Transfer Pricing		
70	Compensating adjustment claimed		<input type="checkbox"/>
75	Company qualifies for SME exemption		<input type="checkbox"/>

About this return - continued

Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
<div></div>		
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i>	<input type="checkbox"/>
96	Creative industries – <i>form CT600P</i>	<input type="checkbox"/>

Tax calculation - Turnover

145	Total turnover from trade	<div>145,365</div>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

Income

155	Trading profits	<div>-</div>
160	Trading losses brought forward set against trading profits	<div>-</div>
165	Net trading profits – <i>box 155 minus box 160</i>	<div>-</div>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<div>-</div>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	<input type="text"/>	-
Marginal relief	435	<input type="text"/>	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>	

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	<input type="text"/>	-
450	Double Taxation Relief	<input type="text"/>	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	<input type="checkbox"/>	
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	<input type="checkbox"/>	
465	Advance Corporation Tax	<input type="text"/>	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 & 465</i>	<input type="text"/>	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text"/>	-
472	CJRS entitlement	<input type="text"/>	-
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text"/>	-
474	Other coronavirus overpayments	<input type="text"/>	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	<input type="text"/>	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text"/>	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	<input type="text"/>	-
480	Tax payable on loans and arrangements to participators	<input type="text"/>	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	<input type="checkbox"/>	
490	Controlled Foreign Companies (CFC) tax payable	<input type="text"/>	-
495	Bank levy payable	<input type="text"/>	-
496	Bank surcharge payable	<input type="text"/>	-
497	Residential Property Developer Tax (RPDT) payable	<input type="text"/>	-

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	-
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – <i>total box 530 to 541</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-

Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	<input type="text"/> -
580	Capital allowances first-year tax credit payable - <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	<input type="text"/> -
585	Ring fence Corporation Tax included	<input type="text"/> -
586	NI Corporation Tax included	<input type="text"/> -
590	Ring fence supplementary charge included	<input type="text"/> -
595	Tax already paid (and not already repaid)	<input type="text"/> -
600	Tax outstanding - <i>box 525 minus boxes 545, 560, 565 and 595</i>	<input type="text"/> -
605	Tax overpaid including surplus or payable credits - <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	<input type="text"/> -
610	Group tax refunds surrendered to this company	<input type="text"/> -
614	Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company	<input type="text"/> -
615	Research and Development expenditure credits surrendered to this company	<input type="text"/> -

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes - goods ☐ 617 Yes – services ☐ 618 No – neither ☐

Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text"/> -
625	Number of 51% group companies	<input type="text"/> -
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
635	is within a group payments arrangement for the period	<input type="checkbox"/>
640	has written down or sold intangible assets	<input type="checkbox"/>
645	has made cross-border royalty payments	<input type="checkbox"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text"/> -

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Full expensing	733 -	734 -
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric vehicle charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero-emission goods vehicles	748 -	749 -
Zero-emission cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	<input type="text" value="-"/>
765	Designated environmentally friendly machinery and plant	<input type="text" value="-"/>
770	Machinery and plant on long-life assets and integral features	<input type="text" value="-"/>
771	Structures and buildings	<input type="text" value="-"/>
772	Machinery and plant - super-deduction	<input type="text" value="-"/>
773	Machinery and plant - special rate allowance	<input type="text" value="-"/>
775	Other machinery and plant	<input type="text" value="-"/>

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 <input type="text" value="20,315"/>	785 <input type="text" value="20,315"/>
Losses of trades carried on wholly outside the UK	790 <input type="text" value="-"/>	
Non-trading deficits on loan relationships and derivative contracts	795 <input type="text" value="-"/>	800 <input type="text" value="-"/>
UK property business losses	805 <input type="text" value="-"/>	810 <input type="text" value="-"/>
Overseas property business losses	815 <input type="text" value="-"/>	
Losses from miscellaneous transactions	820 <input type="text" value="-"/>	
Capital losses	825 <input type="text" value="-"/>	
Non-trading losses on intangible fixed assets	830 <input type="text" value="-"/>	835 <input type="text" value="-"/>

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 <input type="text" value="-"/>
Qualifying donations		845 <input type="text" value="-"/>
Management expenses	850 <input type="text" value="-"/>	855 <input type="text" value="-"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value=""/> or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.	

Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creatives tax credit	<input type="text" value="-"/>
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.	
900	The following amount is to be surrendered <input type="text" value=""/>
Put an 'X' in the appropriate boxes below	
the joint Notice is attached	905 <input type="text"/>
or	
will follow	910 <input type="text"/>
915	Please stop repayment of the following amount until we send you the Notice <input type="text" value="-"/>


Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/> <div>Postcode</div>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

<p>Declaration I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.</p> <p>I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.</p>	
975	Name Mrs S J Coxon
980	Date DD/MM/YYYY 19/12/2025  Miss Sara Coxon (Dec 19, 2025 15:53:58 GMT)
985	Status Director










Farnacres 2025 Accounts & CT600

Final Audit Report

2025-12-19

Created:	2025-12-19
By:	Mitchells Chartered Accountants (esign@mitchellsca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGRDQa5nH_hWDA1RT3jRF-PfH9Q_IYSII

"Farnacres 2025 Accounts & CT600" History

-  Document created by Mitchells Chartered Accountants (esign@mitchellsca.co.uk)
2025-12-19 - 14:26:50 GMT- IP address: 88.215.3.151
-  Document emailed to Miss Sara Coxon (sara.coxon@rutherfordafc.co.uk) for signature
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-  Signer eh@mitchellsca.co.uk entered name at signing as Mitchells
2025-12-19 - 15:55:01 GMT- IP address: 148.252.141.214
-  Document e-signed by Mitchells (eh@mitchellsca.co.uk)
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Our Ref: EH/AA/R.54

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

**CHARTERED ACCOUNTANTS
REGISTERED AUDITORS**
Established 1926

Telephone: (0191) 416 4820
Fax No.: (0191) 417 9851
info@mitchellsca.co.uk

19th December 2025

Strictly Private and Confidential
For The Attention of Miss S Coxon
By email

Dear Sara,

Rutherford Association Football Club

Please find enclosed company accounts for the year ended 31st March 2025. Could you please arrange to be signed where indicated. Original copies will be returned to you as soon as possible.

Also enclosed is the Corporation Tax Return CT600 relating to the accounts. Could you please sign the form on the back page, where indicated. You will note from the form that no Corporation tax is payable by the company (subject to HM Revenue & Customs agreement).

If you have any queries on the enclosed, do not hesitate to give us a call.

Yours sincerely

Mitchells

Enc

Partners –
David R.Gair ACA.
Jason Cheesman FCA.
Elliott A. Hails ACA



Authorised by the Institute of Chartered Accountants in England
and Wales for a range of investment business activities

Mitchells Chartered Accountants is a trading name of Mitchells Limited. Company Registration Number: 01922340

COMPANY REGISTRATION NUMBER: 06506016

CHARITY REGISTRATION NUMBER: 1125613

**Rutherford Association Football Club
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**

MITCHELLS LIMITED

Chartered accountants
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Rutherford Association Football Club

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Rutherford Association Football Club

Charity registration number 1125613

Company registration number 06506016

Principal office and registered office Farnacres
Coach Road
Lobley Hill
Gateshead
Tyne and Wear
NE11 0HH

The trustees

Mrs K McCue	(Appointed 9 October 2024)
Mr J Cairnes	(Resigned 14 May 2024)
Ms K McQueen-Williams	
Mr N Winchester	
Mr I Wildgoose	
Mr I Robinson	
Mr S Porter	
Mr D Bryce	
Miss K.A. Coxon	(Appointed 9 October 2024)
Mr R.S. Vincent	(Appointed 9 October 2024)

Independent examiner Mitchells Limited
Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Recruitment and appointment of new trustees

The directors of the company are also charity trustees and are known as the management executive. All members of the management executive give their time voluntarily and receive no benefits from the charity. Trustee appointments are ratified at the charity's annual general meeting.

The ethos of the club - to give every person the opportunity - is key to the charity's decision making in this field and the charity looks to ensure representation of all groups. To ensure this broad mix of representation continues individuals are approached to offer themselves for election to the management executive.

Policies and Procedures for the Induction and Training of New Trustees Most new trustees are already familiar with the practical work of the charity. All trustees receive training regarding the running of the organisation to ensure such familiarisation and the context to which the charity works. Trustees continue to receive input from the Gateshead Voluntary Organisations Council (GVOC) regarding management executive obligations, the operational framework with which the charity operates, resourcing, finance and future plans and objectives.

Organisational structure

The charity is governed by an executive management committee of up to nine Trustees who oversee the running of the organisation and receive regular reports from the management structure. The day-to-day running of the facility is left in the hands of the Club Secretary (responsible for all football matters) and the Clubhouse Manager (responsible for the running of the new clubhouse facility).

As the charity progresses, full and part-time workers have been employed to ensure a professional outlook, though the majority of those involved in the running of the club are volunteers. In total the organisation had eight employees, most of them part-time apart from the Clubhouse Manager who works 40 hours per week. Rutherford AFC employs the groundsman and funds his wage and this year included the wage of the Awards For All project worker. Our trading arm supports the charity by employing and paying the wages of the other six staff members.

Objectives and activities

Purpose and aims

The charity's purposes as set out in the objects contained in the company's memorandum of association are:

"The promotion of community participation in healthy recreation for the benefit of those, primarily but not limited to, living within Gateshead and surrounding areas, by the provision of facilities for the playing of football and other sports and related activities; and To educate and raise awareness of people living primarily but not limited to Gateshead and surrounding areas, regarding health and fitness designed to improve conditions of life"

The charity's objectives include the provision of association football and other social and recreational activities for its members. Rutherford AFC is particularly proud of its 'all-inclusive' policy which sets it differently to other clubs in the area.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and

the outcomes of our work in the previous 12 months (April 2024 to March 2025). The Trustees meet regularly and receive reports from the Operations and Clubhouse Managers at each meeting.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

The focus of our work

The Rutherford Association Football club (the charity) focus is to promote personal, wellbeing and social development by providing an inclusive environment through the platform of Football. We do this by having a very clear ethos that everyone is welcome to participate in our activities. Regardless of age, gender, ability, disability or religious beliefs.

The development of the charities beneficiaries is the key to our growth and success as we heavily rely on volunteers to support our work. We have longstanding volunteers who now support our strategic vision and members of our board of trustees. We support volunteers by offering opportunities to participate in sporting activities, gaining new skills and support on gaining qualifications that will support their personal development.

We see football as the vehicle for this individual development and our succession planning is in having the youth of today as our peers for the future. With the introduction of further sports and holiday hunger activities through school holidays we aim to extend this view and give further opportunities for the community to get involved within a sport.

The charity has a long-standing football academy which encompasses coaching across a wide variety of age groups. Our core objectives remains the provision of football opportunities for all with grassroots and recreational teams at all levels. This starts with our "Soccer Tots" sessions for 4 and 5 year olds, which have seen a steady growth in numbers of attendees. In addition to that we have boys and girls teams from the ages of 7 through to under 23's, a senior section that includes two senior men's teams, an over 40's team and a senior women's team. The senior teams complete the playing pathway and provide players with the ability to progress to a new level and a route into senior football which keeps them involved with the club.

We support other "none football" community groups which includes keep fit classes, local Brownies, Rainbow group, coffee mornings, book swap club, ramblers association. Our holiday hunger provision in partnership with Gateshead Council and DFE has seen over 100 families that are eligible for free school meals access fun, engaging and safe activities as well as providing the children with a balanced lunch and fruit to take home with them.

The charity provides the vehicle for all interested parties to either play or become involved. What is the key to our aims is the promotion of players from the youth system into the senior teams. It has been clear for several years that many youth players are lost to the game when they reach adult age as other junior clubs have no exit policy for these players. Our objectives remain to promote these players into the senior squads, thus reducing the number of young players leaving the sport.

As well as extending playing opportunities the charity continues to develop its own bank of volunteers, with all coaches and administrative volunteer roles as the club filled as a result of developing our beneficiaries. In addition we have links with local colleges and Universities and we now have a number of students on volunteer placements in areas such as coaching, sports therapy, etc. This is an ongoing programme and features new volunteers every year.

Our junior membership continues to increase year on year seeing several teams at most mini soccer age groups. All of our activities have the common aim of encouraging people of all ages, sex, race and creed to engage in sporting activities of all kinds to improve their quality of life.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

Public benefit

The charity has an 'open door' policy. Irrespective of age or ability any person who wishes to participate in our activities can have access to the facility. The club is accessible to all, with all coaches and volunteers fully qualified in their appropriate field.

The charity is the only club in the Borough of Gateshead to give football opportunities to boys, girls, men and women. The third-generation floodlit training facility has been recognised to ensure that maximum usage continues involving club training and community bookings. We now have several community bookings throughout the year who 'block book' the court, thus providing members of the community outside the club to participate in association football. As a result income generation has significantly increased.

Achievements and performance

Achievements and performance

The charity measures its achievements not only by the number of our beneficiaries. But the life changes we see in them. This year we developed an inclusive "footability" community session which gives those with a SEN or disability a platform to play football. As a result we have created two disability affiliated junior football teams which will compete. Typically children with a SEN or disability are unable to participate in competitive football. However, due to our ethos the families feel welcomed and part of our "family". This project has also promoted young adults with a disability to express an interest in coaching and supporting our project.

As it did for other charities Covid-19 played a damaging factor to our growth and strategic plans. However, the charity supported our community with food packages for those most in need such as nursing homes. We did average welfare check ins via social platforms to our beneficiaries and supported those who were deemed as vulnerable and attending school or alternative provisions with a safe space to do PE on our training facility.

Financial review

Principal funding sources

Grant applications are a key area of funding for the organisation. However, the charity are now accepting personal donations and gift aid donation to support our work. The major source of income however is the business arm of the Charity, Farnacres Ltd, which continues to grow and support the key objectives of the Charity.

Reserves policy

The Trustees are to maintain a policy of retaining sufficient reserves to cover any contingency purposes. Generally reserves will be around the figure of running costs for three months. Reserves are needed to meet the working capital requirements of the charity and the management committee are confident that they can ensure the continuation of the current activities of the charity in the event of a drop in funding. The charity has identified a number of potential funding sources to assist with the building up of reserves. These sources are being targeted this year in conjunction with a strategy of building reserves through planned operating surpluses.

Rutherford Association Football Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 December 2025 and signed on behalf of the board of trustees by:



Miss Sara Coxon (Dec 19, 2025 15:55:09 GMT)

Mr I Robinson
Trustee

Rutherford Association Football Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rutherford Association Football Club

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Rutherford Association Football Club ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Rutherford Association Football Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rutherford Association Football Club *(continued)*

Year ended 31 March 2025

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

E. Hails

[E.Hails \(Dec 19, 2025 16:46:13 GMT\)](#)

Mitchells Limited
Independent Examiner

Swallow House
Parsons Road
Washington
Tyne & Wear
NE37 1EZ

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	237,622	–	237,622	109,863
Charitable activities	6	–	35,139	35,139	12,220
Other trading activities	7	67,659	–	67,659	22,856
Total income		<u>305,281</u>	<u>35,139</u>	<u>340,420</u>	<u>144,939</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>303,752</u>	<u>–</u>	<u>303,752</u>	<u>156,303</u>
Total expenditure		<u>303,752</u>	<u>–</u>	<u>303,752</u>	<u>156,303</u>
Net income/(expenditure) and net movement in funds		<u>1,529</u>	<u>35,139</u>	<u>36,668</u>	<u>(11,364)</u>
Reconciliation of funds					
Total funds brought forward		<u>116,397</u>	<u>545,263</u>	<u>661,660</u>	<u>673,024</u>
Total funds carried forward		<u>117,926</u>	<u>580,402</u>	<u>698,328</u>	<u>661,660</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	14		534,000		557,136
Investments	15		100		100
			<u>534,100</u>		<u>557,236</u>
Current assets					
Debtors	16	71,548		47,952	
Cash at bank and in hand		<u>94,880</u>		<u>58,672</u>	
		166,428		106,624	
Creditors: amounts falling due within one year	17	<u>2,200</u>		<u>2,200</u>	
Net current assets			<u>164,228</u>		<u>104,424</u>
Total assets less current liabilities			<u>698,328</u>		<u>661,660</u>
Net assets			<u>698,328</u>		<u>661,660</u>
Funds of the charity					
Restricted funds			580,402		545,263
Unrestricted funds			<u>117,926</u>		<u>116,397</u>
Total charity funds	18		<u>698,328</u>		<u>661,660</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2025, and are signed on behalf of the board by:



Miss Sara Coxon (Dec 19, 2025 15:55:09 GMT)

Mr I Robinson
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	36,668	(11,364)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,136	25,447
<i>Changes in:</i>		
Trade and other debtors	(23,596)	(3,083)
Cash generated from operations	<u>36,208</u>	<u>11,000</u>
Net cash from operating activities	<u>36,208</u>	<u>11,000</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>—</u>	<u>(1,020)</u>
Net cash used in investing activities	<u>—</u>	<u>(1,020)</u>
Net increase in cash and cash equivalents	36,208	9,980
Cash and cash equivalents at beginning of year	<u>58,672</u>	<u>48,692</u>
Cash and cash equivalents at end of year	<u>94,880</u>	<u>58,672</u>

The notes on pages 12 to 21 form part of these financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Farnacres, Coach Road, Lobley Hill, Gateshead, Tyne and Wear, NE11 0HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Future plans

Our facility to continue to be a social inclusion hub for the local community to attend.

To develop further community projects to capture the interest of our community such as dog friendly activities, elderly and veteran projects.

Continue to develop our members as footballers and or coaches but, also guide them to develop as people to support their community.

To continue the development of all volunteers through continued qualifications such as FA badges, safeguarding training, Health & Safety, Food Hygiene.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	20% on cost and 2% on cost
Plant and machinery	-	20% on cost

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	14,552	14,552	6,562	6,562
Gift aid	27,772	27,772	14,792	14,792
Subscriptions				
Subscriptions	195,298	195,298	88,509	88,509
	<u>237,622</u>	<u>237,622</u>	<u>109,863</u>	<u>109,863</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Grants	<u>35,139</u>	<u>35,139</u>	<u>12,220</u>	<u>12,220</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sponsorship and fundraising	46,876	46,876	20,997	20,997
Sale of kit	3,000	3,000	894	894
Fines	703	703	65	65
Facility hire	387	387	380	380
Refunds received	16,693	16,693	520	520
	<u>67,659</u>	<u>67,659</u>	<u>22,856</u>	<u>22,856</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Staff costs	44,288	44,288	24,815	24,815
Football and other activity costs	165,128	165,128	64,500	64,500
Premises costs	94,336	94,336	66,988	66,988
	<u>303,752</u>	<u>303,752</u>	<u>156,303</u>	<u>156,303</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2025	2024
	£	£	£
Staff costs	44,288	44,288	24,815
Football and other activity costs	165,128	165,128	64,500
Premises costs	94,336	94,336	66,988
	<u>303,752</u>	<u>303,752</u>	<u>156,303</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	23,136	25,447
Operating lease rentals	<u>29,648</u>	<u>7,038</u>

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>44,288</u>	<u>24,815</u>

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - type 1	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>1,275,841</u>	<u>46,825</u>	<u>1,322,666</u>
Depreciation			
At 1 April 2024	720,142	45,388	765,530
Charge for the year	<u>22,951</u>	<u>185</u>	<u>23,136</u>
At 31 March 2025	<u>743,093</u>	<u>45,573</u>	<u>788,666</u>
Carrying amount			
At 31 March 2025	<u>532,748</u>	<u>1,252</u>	<u>534,000</u>
At 31 March 2024	<u>555,699</u>	<u>1,437</u>	<u>557,136</u>

15. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 April 2024 and 31 March 2025	<u>100</u>
Impairment	
At 1 April 2024 and 31 March 2025	<u>—</u>
Carrying amount	
At 31 March 2025	<u>100</u>
At 31 March 2024	<u>100</u>

All investments shown above are held at valuation.

16. Debtors

	2025 £	2024 £
Amounts owed by group undertakings	69,825	46,229
Prepayments and accrued income	267	267
Other debtors	<u>1,456</u>	<u>1,456</u>
	<u>71,548</u>	<u>47,952</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>2,200</u>	<u>2,200</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General fund	<u>116,397</u>	<u>305,281</u>	<u>(303,752)</u>	<u>117,926</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General fund	<u>139,981</u>	<u>132,719</u>	<u>(156,303)</u>	<u>116,397</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Football Foundation Capital Fund	541,683	35,139	—	576,822
National Lottery Community Fund- Helping Vulnerable People	<u>3,580</u>	<u>—</u>	<u>—</u>	<u>3,580</u>
	<u>545,263</u>	<u>35,139</u>	<u>—</u>	<u>580,402</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Football Foundation Capital Fund	529,463	12,220	—	541,683
National Lottery Community Fund- Helping Vulnerable People	<u>3,580</u>	<u>—</u>	<u>—</u>	<u>3,580</u>
	<u>533,043</u>	<u>12,220</u>	<u>—</u>	<u>545,263</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	534,000	534,000
Investments	100	–	100
Current assets	120,026	46,402	166,428
Creditors less than 1 year	(2,200)	–	(2,200)
Net assets	<u>117,926</u>	<u>580,402</u>	<u>698,328</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	15,658	541,683	557,341
Investments	100	–	100
Current assets	103,043	3,580	106,623
Creditors less than 1 year	(2,200)	–	(2,200)
Net assets	<u>116,601</u>	<u>545,263</u>	<u>661,864</u>

20. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>58,672</u>	<u>36,208</u>	<u>94,880</u>

Rutherford Association Football Club

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Rutherford Association Football Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	14,552	6,562
Gift aid	27,772	14,792
Subscriptions	195,298	88,509
	<u>237,622</u>	<u>109,863</u>
 Charitable activities		
Grants	<u>35,139</u>	<u>12,220</u>
 Other trading activities		
Sponsorship and fundraising	46,876	20,997
Sale of kit	3,000	894
Fines	703	65
Facility hire	387	380
Refunds received	16,693	520
	<u>67,659</u>	<u>22,856</u>
 Total income	<u>340,420</u>	<u>144,939</u>
 Total expenditure	<u>303,752</u>	<u>156,303</u>
 Net income/(expenditure)	<u>36,668</u>	<u>(11,364)</u>

Rutherford Association Football Club

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Staff costs		
<i>Activities undertaken directly</i>		
Wages and salaries	44,288	24,815
Football and other activity costs		
<i>Activities undertaken directly</i>		
Equipment costs	66,903	24,453
Events and activities	4,593	100
Tournament costs	29,752	7,181
Training facility	6,702	3,288
Fines	6,228	2,616
League fees	14,725	5,343
Training and coaching	36,225	21,519
	<u>165,128</u>	<u>64,500</u>
Premises costs		
<i>Activities undertaken directly</i>		
Depreciation	23,136	25,446
Rent and rates	3,668	1,828
Insurance	4,864	2,224
Bank charges	(104)	(143)
Accountancy charges	1,200	1,200
Light and heat	29,157	15,145
Telephone, printing & postage	19,644	14,710
Property repairs	7,376	4,475
Sundries	5,395	2,103
	<u>94,336</u>	<u>66,988</u>
Expenditure on charitable activities	<u>303,752</u>	<u>156,303</u>

**HM Revenue &
Customs**

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Rutherford Association Football Club
2	Company registration number	06506016
3	Tax reference	1124216720
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) below					
5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2024		31/03/2025
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
	Transfer Pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input type="checkbox"/>	

About this return - continued

Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
Other - PDF attached with explanation		
Supplementary pages enclosed		
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i>	<input type="checkbox"/>
96	Creative industries – <i>form CT600P</i>	<input type="checkbox"/>

Tax calculation - Turnover

145	Total turnover from trade	<input type="text" value="340,420"/>
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – box 155 minus box 160	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	<input type="text"/>	-
Marginal relief	435	<input type="text"/>	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>	

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	<input type="text"/>	-
450	Double Taxation Relief	<input type="text"/>	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	<input type="checkbox"/>	
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	<input type="checkbox"/>	
465	Advance Corporation Tax	<input type="text"/>	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 & 465</i>	<input type="text"/>	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text"/>	-
472	CJRS entitlement	<input type="text"/>	-
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text"/>	-
474	Other coronavirus overpayments	<input type="text"/>	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	<input type="text"/>	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text"/>	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	<input type="text"/>	-
480	Tax payable on loans and arrangements to participators	<input type="text"/>	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	<input type="checkbox"/>	
490	Controlled Foreign Companies (CFC) tax payable	<input type="text"/>	-
495	Bank levy payable	<input type="text"/>	-
496	Bank surcharge payable	<input type="text"/>	-
497	Residential Property Developer Tax (RPDT) payable	<input type="text"/>	-

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	-
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – <i>total box 530 to 541</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-

Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	<input type="text" value="-"/>
580	Capital allowances first-year tax credit payable - <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	<input type="text" value="-"/>
585	Ring fence Corporation Tax included	<input type="text" value="-"/>
586	NI Corporation Tax included	<input type="text" value="-"/>
590	Ring fence supplementary charge included	<input type="text" value="-"/>
595	Tax already paid (and not already repaid)	<input type="text" value="-"/>
600	Tax outstanding - <i>box 525 minus boxes 545, 560, 565 and 595</i>	<input type="text" value="-"/>
605	Tax overpaid including surplus or payable credits - <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	<input type="text" value="-"/>
610	Group tax refunds surrendered to this company	<input type="text" value="-"/>
614	Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company	<input type="text" value="-"/>
615	Research and Development expenditure credits surrendered to this company	<input type="text" value="-"/>

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes - goods ☐ 617 Yes – services ☐ 618 No – neither ☐

Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text" value="-"/>
625	Number of 51% group companies	<input type="text" value="-"/>
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>
635	is within a group payments arrangement for the period	<input type="checkbox"/>
640	has written down or sold intangible assets	<input type="checkbox"/>
645	has made cross-border royalty payments	<input type="checkbox"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text" value="-"/>

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Full expensing	733 -	734 -
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric vehicle charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero-emission goods vehicles	748 -	749 -
Zero-emission cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	<input type="text" value="-"/>
765	Designated environmentally friendly machinery and plant	<input type="text" value="-"/>
770	Machinery and plant on long-life assets and integral features	<input type="text" value="-"/>
771	Structures and buildings	<input type="text" value="-"/>
772	Machinery and plant - super-deduction	<input type="text" value="-"/>
773	Machinery and plant - special rate allowance	<input type="text" value="-"/>
775	Other machinery and plant	<input type="text" value="-"/>

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 <input type="text" value="280,616"/>	785 <input type="text" value="280,616"/>
Losses of trades carried on wholly outside the UK	790 <input type="text" value="-"/>	
Non-trading deficits on loan relationships and derivative contracts	795 <input type="text" value="-"/>	800 <input type="text" value="-"/>
UK property business losses	805 <input type="text" value="-"/>	810 <input type="text" value="-"/>
Overseas property business losses	815 <input type="text" value="-"/>	
Losses from miscellaneous transactions	820 <input type="text" value="-"/>	
Capital losses	825 <input type="text" value="-"/>	
Non-trading losses on intangible fixed assets	830 <input type="text" value="-"/>	835 <input type="text" value="-"/>

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 <input type="text" value="-"/>
Qualifying donations		845 <input type="text" value="-"/>
Management expenses	850 <input type="text" value="-"/>	855 <input type="text" value="-"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860	Do not repay sums of		-	or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.				

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creatives tax credit	-
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.		
900	The following amount is to be surrendered	-
Put an 'X' in the appropriate boxes below		
the joint Notice is attached	905	
or		
will follow	910	
915	Please stop repayment of the following amount until we send you the Notice	-

Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
		Postcode
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

	Declaration I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.
975	Name I Robinson
980	Date DD/MM/YYYY 19/12/2025
985	Status Trustee


Miss Sara Coxon (Dec 19, 2025 15:55:09 GMT)

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	Rutherford Association Football Club
E2	Tax reference	1124216720
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/04/2024
E4	to DD/MM/YYYY	31/03/2025

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1125613
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	I Robinson
Status	E35	Trustee
Date DD/MM/YYYY	E40	19/12/2025

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 -
Investment income - exclude any amounts included on form CT600	E55 -
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 -

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 -
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 -
All general administration/governance costs	E105 -
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 -

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value="-"/>	E135 <input type="text" value="-"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="-"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>










Rutherford Accounts and CT600 2025

Final Audit Report

2025-12-19

Created:	2025-12-19
By:	Mitchells Chartered Accountants (esign@mitchellsca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXlkntB7aslcNTk8GnAAYHz51Ezo2qqo4

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