

# TENBURY RUGBY FOOTBALL CLUB LTD

England & Wales · Charity number 1132595

## Details

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Other names	TENBURY RUGBY CLUB
Status	Registered
Legal form	Charitable company
Company number	<a href="#">06972479</a>
Registered	2009-11-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Penlu Sports Club Worcester Road Burford Tenbury Wells WR15 8AP
Phone	01584 811686
Email	<a href="mailto:mike.fazakarley@btconnect.com">mike.fazakarley@btconnect.com</a>
Website	<a href="http://tenburyrfc.co.uk">tenburyrfc.co.uk</a>

## Activities

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**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF TENBURY, WORCESTERSHIRE BY THE PROVISION OF FACILITIES FOR PLAYING RUGBY UNION FOOTBALL.

**Activities:** Tenbury Rugby Football Club promotes community participation in healthy recreation for the benefit of the inhabitants of Tenbury Wells. Worcestershire by the provision of facilities for playing rugby union football.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

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- **Area of benefit:** WORCESTERSHIRE
- Herefordshire
- Shropshire
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£40,843	£30,141	-	-
2024-05-31	£40,843	£30,141	-	-
2023-04-30	£33,419	£29,080	-	-
2022-04-30	£27,965	£28,276	-	-
2021-04-30	£13,482	£3,178	-	-

## Trustees

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Name	Role	Appointed
<b>Andrew George Black</b>	Chair	2019-01-31
Melissa Morgan		2025-06-01
Timothy Garfield Coles		2019-01-31

**TENBURY RUGBY FOOTBALL CLUB LTD**

England & Wales - Charity number 1132595

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# Accounts

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REGISTERED COMPANY NUMBER: 06972479 (England and Wales)  
REGISTERED CHARITY NUMBER: 1132595

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
Tenbury Rugby Football Club Limited**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

**Tenbury Rugby Football Club Limited**

**Contents of the Financial Statements  
for the Year Ended 31 May 2025**

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**Report of the Trustees  
for the Year Ended 31 May 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Tenbury Wells, Worcestershire, by the provision of facilities for playing Rugby Union Football.

**Significant activities**

The trustees main activities each year are the continued provision of facilities and opportunities for playing rugby football union.

**Public benefit**

The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

During the year ended 31 May 2025, the Club had a steady season with both teams having success. The trustees have put on a number of events during the year, namely Ladies Day, Sponsors Day and Vice Presidents Day, all of which have been instrumental in generating funds for the club.

**FINANCIAL REVIEW**

**Financial position**

During the year to 31 May 2025, the Charity generated income of £22,580 (2024: £40,843) and had expenditure of £17,893 (2024: £30,141) resulting in net income £4,687 (2024: £10,702).

**Reserves policy**

The trustees have reviewed the risks of the Charity during the period and have recognised the impact the pandemic had on the charity's incoming resources in previous years. The trustees consider the current reserves policy of maintaining free reserves equivalent to three months expenditure, to still be appropriate, as this allows time to either secure further funding or take other necessary steps to allow the charity to continue to provide the essential service to the local area.

Based on current expenditure, free reserves per the policy should be £12,000. At 31 May 2025 free reserves amounted to £70,616 (2024: £65,929) and therefore, the trustees have deemed reserves to be of a satisfactory level. They will continue to monitor the risks and reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

**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.

**Recruitment and appointment of new trustees**

Where there is a requirement for new trustees, these would be identified by the remaining trustees. The chairman is responsible for the induction of any new trustee, which involves trustee's responsibility, the governing document and administrative procedures.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06972479 (England and Wales)

**Registered Charity number**

1132595

**Report of the Trustees  
for the Year Ended 31 May 2025**

**Registered office**

Penlu Sports Club  
Worcester Road  
Tenbury Wells  
Worcestershire  
WR15 8AP

**Trustees**

T G Coles  
R G Bowkett (resigned 16.6.25)  
A G Black  
M R Fazakarley (resigned 16.6.25)  
W R Morgan (appointed 16.6.25)  
T P Bemand (appointed 16.6.25)  
Mrs M Morgan (appointed 1.9.25)

Approved by order of the board of trustees on 21 November 2025 and signed on its behalf by:

*Thomas Phillip Bemand*

T P Bemand - Trustee

**Tenbury Rugby Football Club Limited**

**Statement of Financial Activities  
for the Year Ended 31 May 2025**

	Notes	Year Ended 31/5/25 Unrestricted fund £	Period 1/5/23 to 31/5/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		8,408	6,835
Other activities	2	13,525	33,486
Investment income	3	647	522
<b>Total</b>		<b>22,580</b>	<b>40,843</b>
 <b>EXPENDITURE ON</b>			
Raising funds		10,011	20,561
<b>Charitable activities</b>			
Playing expenses		7,882	9,580
<b>Total</b>		<b>17,893</b>	<b>30,141</b>
 <b>NET INCOME</b>		 4,687	 10,702
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		65,929	55,227
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>70,616</b>	<b>65,929</b>

The notes form part of these financial statements

**Tenbury Rugby Football Club Limited (Registered number: 06972479)**

**Balance Sheet  
31 May 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	6	-	360
Cash at bank and in hand		74,847	67,042
		<u>74,847</u>	<u>67,402</u>
 <b>CREDITORS</b>			
Amounts falling due within one year	7	(4,231)	(1,473)
		<u>70,616</u>	<u>65,929</u>
<b>NET CURRENT ASSETS</b>			
		<u>70,616</u>	<u>65,929</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>70,616</u>	<u>65,929</u>
 <b>NET ASSETS</b>		<u>70,616</u>	<u>65,929</u>
 <b>FUNDS</b>	8		
Unrestricted funds		<u>70,616</u>	<u>65,929</u>
<b>TOTAL FUNDS</b>		<u>70,616</u>	<u>65,929</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 November 2025 and were signed on its behalf by:

*Thomas Phillip Bemand*

T P Bemand - Trustee

## Tenbury Rugby Football Club Limited

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

#### 2. OTHER ACTIVITIES

	Year Ended 31/5/25 £	Period 1/5/23 to 31/5/24 £
Vice President Subscriptions	1,015	1,065
Clothing	108	526
Draw	920	1,420
Bar income	9,113	26,100
Tickets	2,369	4,375
	<u>13,525</u>	<u>33,486</u>

#### 3. INVESTMENT INCOME

	Year Ended 31/5/25 £	Period 1/5/23 to 31/5/24 £
Interest receivable	<u>647</u>	<u>522</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the period ended 31 May 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,835
Other activities	33,486
Investment income	522
<b>Total</b>	<u>40,843</u>
 <b>EXPENDITURE ON</b>	
Raising funds	20,561
 <b>Charitable activities</b>	
Playing expenses	9,580
<b>Total</b>	<u>30,141</u>
 <b>NET INCOME</b>	 10,702
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	55,227
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>65,929</u></u>

**6. STOCKS**

	2025 £	2024 £
Stocks	-	360
	<u>          </u>	<u>          </u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	395	89
Accrued expenses	3,836	1,384
	<u>          </u>	<u>          </u>
	<u>4,231</u>	<u>1,473</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**8. MOVEMENT IN FUNDS**

	At 1/6/24 £	Net movement in funds £	At 31/5/25 £
<b>Unrestricted funds</b>			
General fund	65,929	4,687	70,616
<b>TOTAL FUNDS</b>	<u>65,929</u>	<u>4,687</u>	<u>70,616</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,580	(17,893)	4,687
<b>TOTAL FUNDS</b>	<u>22,580</u>	<u>(17,893)</u>	<u>4,687</u>

**Comparatives for movement in funds**

	At 1/5/23 £	Net movement in funds £	At 31/5/24 £
<b>Unrestricted funds</b>			
General fund	55,227	10,702	65,929
<b>TOTAL FUNDS</b>	<u>55,227</u>	<u>10,702</u>	<u>65,929</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,843	(30,141)	10,702
<b>TOTAL FUNDS</b>	<u>40,843</u>	<u>(30,141)</u>	<u>10,702</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

**TENBURY RUGBY FOOTBALL CLUB LTD**

England & Wales - Charity number 1132595

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# Accounts

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REGISTERED COMPANY NUMBER: 06972479 (England and Wales)  
REGISTERED CHARITY NUMBER: 1132595

**Report of the Trustees and  
Unaudited Financial Statements for the Period 1 May 2023 to 31 May 2024  
for  
Tenbury Rugby Football Club Limited**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

**Tenbury Rugby Football Club Limited**

**Contents of the Financial Statements  
for the Period 1 May 2023 to 31 May 2024**

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**Report of the Trustees  
for the Period 1 May 2023 to 31 May 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 May 2023 to 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Tenbury Wells, Worcestershire, by the provision of facilities for playing Rugby Union Football.

**Significant activities**

The trustees main activities each year are the continued provision of facilities and opportunities for playing rugby football union.

**Public benefit**

The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year ended 31 May 2024, the Club had a steady season with both teams having success. The trustees have put on a number of events during the year, namely Ladies Day, Sponsors Day and Vice Presidents Day, all of which have been instrumental in generating funds for the club.

**FINANCIAL REVIEW**

**Financial position**

During the thirteen months to 31 May 2024, the Charity generated income of £40,843 (2023: £33,419) and had expenditure of £30,141 (2023: £29,080) resulting in net income £10,702 (2023: £4,339).

**Reserves policy**

The trustees have reviewed the risks of the Charity during the period and have recognised the impact the pandemic had on the charity's incoming resources in previous years. The trustees consider the current reserves policy of maintaining free reserves equivalent to three months expenditure, to still be appropriate, as this allows time to either secure further funding or take other necessary steps to allow the charity to continue to provide the essential service to the local area.

Based on current expenditure, free reserves per the policy should be £13,000. At 31 May 2024 free reserves amounted to £65,929 (2023: £55,227) and therefore, the trustees have deemed reserves to be of a satisfactory level. They will continue to monitor the risks and reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

**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.

**Recruitment and appointment of new trustees**

Where there is a requirement for new trustees, these would be identified by the remaining trustees. The chairman is responsible for the induction of any new trustee, which involves trustee's responsibility, the governing document and administrative procedures.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06972479 (England and Wales)

**Registered Charity number**

1132595

**Report of the Trustees  
for the Period 1 May 2023 to 31 May 2024**

**Registered office**

Penlu Sports Club  
Worcester Road  
Tenbury Wells  
Worcestershire  
WR15 8AP

**Trustees**

T G Coles  
R G Bowkett  
A G Black (resigned 15.7.23)  
M R Fazakarley (resigned 15.7.23)  
P Stevens (appointed 15.7.23)  
J Webb (appointed 15.7.23)  
A R Waite (appointed 15.7.23)

**Independent Examiner**

T G Giles  
dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

Approved by order of the board of trustees on 27 February 2025 and signed on its behalf by:

P Stevens - Trustee

**Independent Examiner's Report to the Trustees of  
Tenbury Rugby Football Club Limited**

**Independent examiner's report to the trustees of Tenbury Rugby Football Club Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 May 2023 to 31 May 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

T G Giles

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

27 February 2025

**Tenbury Rugby Football Club Limited**

**Statement of Financial Activities  
for the Period 1 May 2023 to 31 May 2024**

	Notes	Period 1/5/23 to 31/5/24 Unrestricted fund £	Year Ended 30/4/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		6,835	7,575
Other activities	2	33,486	25,750
Investment income	3	522	94
<b>Total</b>		<b>40,843</b>	<b>33,419</b>
 <b>EXPENDITURE ON</b>			
Raising funds		20,561	18,118
<b>Charitable activities</b>			
Playing expenses		9,580	10,962
<b>Total</b>		<b>30,141</b>	<b>29,080</b>
 <b>NET INCOME</b>		 10,702	 4,339
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		55,227	50,888
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>65,929</b>	<b>55,227</b>

The notes form part of these financial statements

**Tenbury Rugby Football Club Limited (Registered number: 06972479)**

**Balance Sheet  
31 May 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	7	360	510
Debtors	8	-	1,715
Cash at bank and in hand		67,042	54,370
		<u>67,402</u>	<u>56,595</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,473)	(1,368)
		<u>65,929</u>	<u>55,227</u>
<b>NET CURRENT ASSETS</b>			
		<u>65,929</u>	<u>55,227</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>65,929</u>	<u>55,227</u>
<b>NET ASSETS</b>			
		<u>65,929</u>	<u>55,227</u>
<b>FUNDS</b>			
Unrestricted funds	10	<u>65,929</u>	<u>55,227</u>
<b>TOTAL FUNDS</b>			
		<u>65,929</u>	<u>55,227</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2025 and were signed on its behalf by:

P Stevens - Trustee

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements  
for the Period 1 May 2023 to 31 May 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. OTHER ACTIVITIES**

	Period 1/5/23 to 31/5/24 £	Year Ended 30/4/23 £
Vice President Subscriptions	1,065	1,130
Clothing	526	180
Draw	1,420	1,530
Bar income	26,100	21,985
Tickets	4,375	925
	<u>33,486</u>	<u>25,750</u>

**3. INVESTMENT INCOME**

	Period 1/5/23 to 31/5/24 £	Year Ended 30/4/23 £
Interest receivable	<u>522</u>	<u>94</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Period 1 May 2023 to 31 May 2024**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 May 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 May 2024 nor for the year ended 30 April 2023.

**5. STAFF COSTS**

The average monthly number of employees during the period was as follows:

	Period 1/5/23 to 31/5/24	Year Ended 30/4/23
Bar staff	-	2
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	7,575
Other activities	25,750
Investment income	94
<b>Total</b>	<u>33,419</u>
 <b>EXPENDITURE ON</b>	
Raising funds	18,118
<b>Charitable activities</b>	
Playing expenses	10,962
<b>Total</b>	<u>29,080</u>
 <b>NET INCOME</b>	4,339
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	50,888
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>55,227</u></u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Period 1 May 2023 to 31 May 2024**

<b>7.</b>	<b>STOCKS</b>	2024	2023
		£	£
	Stocks	360	510
		<u>          </u>	<u>          </u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024	2023
		£	£
	Trade debtors	-	1,715
		<u>          </u>	<u>          </u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024	2023
		£	£
	Trade creditors	89	168
	Accrued expenses	1,384	1,200
		<u>          </u>	<u>          </u>
		<u>1,473</u>	<u>1,368</u>

<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement in funds	
		At 1/5/23	£	At 31/5/24
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	55,227	10,702	65,929
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>55,227</u>	<u>10,702</u>	<u>65,929</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	40,843	(30,141)	10,702
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>40,843</u>	<u>(30,141)</u>	<u>10,702</u>

**Comparatives for movement in funds**

	At 1/5/22	Net movement in funds	At 30/4/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,888	4,339	55,227
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>50,888</u>	<u>4,339</u>	<u>55,227</u>

Tenbury Rugby Football Club Limited

Notes to the Financial Statements - continued  
for the Period 1 May 2023 to 31 May 2024

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,419	(29,080)	4,339
<b>TOTAL FUNDS</b>	<u>33,419</u>	<u>(29,080)</u>	<u>4,339</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 May 2024.

**TENBURY RUGBY FOOTBALL CLUB LTD**

England & Wales - Charity number 1132595

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# Accounts

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REGISTERED COMPANY NUMBER: 06972479 (England and Wales)  
REGISTERED CHARITY NUMBER: 1132595

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2023  
for  
Tenbury Rugby Football Club Limited**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

**Tenbury Rugby Football Club Limited**

**Contents of the Financial Statements  
for the Year Ended 30 April 2023**

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**Report of the Trustees  
for the Year Ended 30 April 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Tenbury Wells, Worcestershire, by the provision of facilities for playing Rugby Union Football.

**Significant activities**

The trustees main activities each year are the continued provision of facilities and opportunities for playing rugby football union.

**Public benefit**

The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year ended 30 April 2023, the Club had a steady season with both teams having success.

**FINANCIAL REVIEW**

**Financial position**

During the year to 30 April 2023, the Charity generated income of £33,419 (2022: £27,965) and had expenditure of £29,080 (2022: £28,276) resulting in net income £4,339 (2022: Expenditure £311).

**Reserves policy**

The trustees have reviewed the risks of the Charity during the year and have recognised the impact the pandemic had on the charity's incoming resources in previous years. The trustees consider the current reserves policy of maintaining free reserves equivalent to three months expenditure, to still be appropriate, as this allows time to either secure further funding or take other necessary steps to allow the charity to continue to provide the essential service to the local area.

Based on current expenditure, free reserves per the policy should be £13,000. At 30 April 2023 free reserves amounted to £55,227 (2022: £50,888) and therefore, the trustees have deemed reserves to be of a satisfactory level. They will continue to monitor the risks and reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

**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.

**Recruitment and appointment of new trustees**

Where there is a requirement for new trustees, these would be identified by the remaining trustees. The chairman is responsible for the induction of any new trustee, which involves trustee's responsibility, the governing document and administrative procedures.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06972479 (England and Wales)

**Registered Charity number**

1132595

**Report of the Trustees  
for the Year Ended 30 April 2023**

**Registered office**

Penlu Sports Club  
Worcester Road  
Tenbury Wells  
Worcestershire  
WR15 8AP

**Trustees**

T G Coles  
R G Bowkett  
A G Black (resigned 15.7.23)  
M R Fazakarley  
P Stevens (appointed 15.7.23)

**Independent Examiner**

T G Giles  
dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

Approved by order of the board of trustees on 23 January 2024 and signed on its behalf by:

P Stevens - Trustee

**Independent Examiner's Report to the Trustees of  
Tenbury Rugby Football Club Limited**

**Independent examiner's report to the trustees of Tenbury Rugby Football Club Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

T G Giles

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

23 January 2024

**Tenbury Rugby Football Club Limited**

**Statement of Financial Activities  
for the Year Ended 30 April 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		7,575	3,931
Other activities	2	25,750	24,029
Investment income	3	94	5
<b>Total</b>		33,419	27,965
 <b>EXPENDITURE ON</b>			
Raising funds		18,118	21,192
<b>Charitable activities</b>			
Playing expenses		10,962	5,955
Other		-	1,129
<b>Total</b>		29,080	28,276
 <b>NET INCOME/(EXPENDITURE)</b>		 4,339	 (311)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		50,888	51,199
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 55,227	 50,888

The notes form part of these financial statements

**Tenbury Rugby Football Club Limited (Registered number: 06972479)**

**Balance Sheet  
30 April 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	7	510	375
Debtors	8	1,715	1,715
Cash at bank and in hand		54,370	51,889
		<u>56,595</u>	<u>53,979</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,368)	(3,091)
		<u>55,227</u>	<u>50,888</u>
<b>NET CURRENT ASSETS</b>			
		<u>55,227</u>	<u>50,888</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>55,227</u>	<u>50,888</u>
<b>NET ASSETS</b>			
		<u>55,227</u>	<u>50,888</u>
<b>FUNDS</b>			
Unrestricted funds	10	<u>55,227</u>	<u>50,888</u>
<b>TOTAL FUNDS</b>			
		<u>55,227</u>	<u>50,888</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2024 and were signed on its behalf by:

P Stevens - Trustee

Tenbury Rugby Football Club Limited

Notes to the Financial Statements  
for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. OTHER ACTIVITIES

	2023	2022
	£	£
Vice President Subscriptions	1,130	1,151
Clothing	180	120
Draw	1,530	1,350
Bar income	21,985	21,408
Tickets	925	-
	<u>25,750</u>	<u>24,029</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>94</u>	<u>5</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Bar staff	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	3,931
Other activities	24,029
Investment income	5
<b>Total</b>	<u>27,965</u>
<b>EXPENDITURE ON</b>	
Raising funds	21,192
<b>Charitable activities</b>	
Playing expenses	5,955
Other	1,129
<b>Total</b>	<u>28,276</u>
<b>NET INCOME/(EXPENDITURE)</b>	(311)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	51,199
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>50,888</u>

**7. STOCKS**

	2023	2022
	£	£
Stocks	510	375
	<u>510</u>	<u>375</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	1,715	1,715
	<u>1,715</u>	<u>1,715</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	168	1,891
Accrued expenses	1,200	1,200
	<u>1,368</u>	<u>3,091</u>

**10. MOVEMENT IN FUNDS**

	At 1/5/22 £	Net movement in funds £	At 30/4/23 £
<b>Unrestricted funds</b>			
General fund	50,888	4,339	55,227
	<u>50,888</u>	<u>4,339</u>	<u>55,227</u>
<b>TOTAL FUNDS</b>	<u>50,888</u>	<u>4,339</u>	<u>55,227</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,419	(29,080)	4,339
	<u>33,419</u>	<u>(29,080)</u>	<u>4,339</u>
<b>TOTAL FUNDS</b>	<u>33,419</u>	<u>(29,080)</u>	<u>4,339</u>

**Comparatives for movement in funds**

	At 1/5/21 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	51,199	(311)	50,888
	<u>51,199</u>	<u>(311)</u>	<u>50,888</u>
<b>TOTAL FUNDS</b>	<u>51,199</u>	<u>(311)</u>	<u>50,888</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,965	(28,276)	(311)
	<u>27,965</u>	<u>(28,276)</u>	<u>(311)</u>
<b>TOTAL FUNDS</b>	<u>27,965</u>	<u>(28,276)</u>	<u>(311)</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

**TENBURY RUGBY FOOTBALL CLUB LTD**

England & Wales - Charity number 1132595

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# Accounts

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REGISTERED COMPANY NUMBER: 06972479 (England and Wales)  
REGISTERED CHARITY NUMBER: 1132595

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2022  
for  
Tenbury Rugby Football Club Limited**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
Worcestershire  
WR15 8AE

**Tenbury Rugby Football Club Limited**

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for the Year Ended 30 April 2022**

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**Report of the Trustees  
for the Year Ended 30 April 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Tenbury Wells, Worcestershire, by the provision of facilities for playing Rugby Union Football.

**Significant activities**

The trustees main activities each year are the continued provision of facilities and opportunities for playing rugby football union.

**Public benefit**

The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year ended 30 April 2022, the Club had continued success from the previous season. As well as reopening the clubhouse following the removal of all Covid-19 restrictions.

**FINANCIAL REVIEW**

**Financial position**

During the year to 30 April 2022 the charity generated income of £27,965 (2021: £13,482) and had expenditure of £28,276 (2021: £10,304) resulting in net expenditure of £311 (2021: Income £10,304).

**Reserves policy**

The trustees have reviewed the risks of the Charity during the year and have recognised the impact the pandemic had on the charity's incoming resources in previous years. The trustees consider the current reserves policy of maintaining free reserves equivalent to three months expenditure, to still be appropriate, as this allows time to either secure further funding or take other necessary steps to allow the charity to continue to provide the essential service to the local area.

Based on current expenditure, free reserves per the policy should be £12,500. At 30 April 2022 free reserves amounted to £50,888 (2021: £51,199) and therefore, the trustees have deemed reserves to be of a satisfactory level. They will continue to monitor the risks and reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

**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.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06972479 (England and Wales)

**Registered Charity number**

1132595

**Registered office**

Penlu Sports Club  
Worcester Road  
Tenbury Wells  
Worcestershire  
WR15 8AP

**Report of the Trustees  
for the Year Ended 30 April 2022**

**Trustees**

T G Coles  
R G Bowkett  
A G Black  
M R Fazakarley

**Independent Examiner**

T G Giles  
dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
Worcestershire  
WR15 8AE

Approved by order of the board of trustees on 13 January 2023 and signed on its behalf by:

A G Black - Trustee

**Independent Examiner's Report to the Trustees of  
Tenbury Rugby Football Club Limited**

**Independent examiner's report to the trustees of Tenbury Rugby Football Club Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

T G Giles  
dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
Worcestershire  
WR15 8AE

16 January 2023

**Tenbury Rugby Football Club Limited**

**Statement of Financial Activities  
for the Year Ended 30 April 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		3,931	11,076
Other activities	2	24,029	2,391
Investment income	3	5	15
<b>Total</b>		<u>27,965</u>	<u>13,482</u>
 <b>EXPENDITURE ON</b>			
Raising funds		21,192	860
<b>Charitable activities</b>			
Playing expenses		5,955	1,669
Other		1,129	649
<b>Total</b>		<u>28,276</u>	<u>3,178</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (311)	 10,304
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		51,199	40,895
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>50,888</u></u>	 <u><u>51,199</u></u>

The notes form part of these financial statements

Tenbury Rugby Football Club Limited (Registered number: 06972479)

**Balance Sheet**  
**30 April 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	7	375	2,055
Debtors	8	1,715	1,715
Cash at bank and in hand		51,889	48,149
		<u>53,979</u>	<u>51,919</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,091)	(720)
		<u>50,888</u>	<u>51,199</u>
<b>NET CURRENT ASSETS</b>			
		<u>50,888</u>	<u>51,199</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>50,888</u>	<u>51,199</u>
<b>NET ASSETS</b>			
		<u>50,888</u>	<u>51,199</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>50,888</u>	<u>51,199</u>
<b>TOTAL FUNDS</b>		<u>50,888</u>	<u>51,199</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2023 and were signed on its behalf by:

A G Black - Trustee

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements  
for the Year Ended 30 April 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. OTHER ACTIVITIES**

	2022	2021
	£	£
Vice President Subscriptions	1,151	1,061
Clothing	120	-
Draw	1,350	1,330
Bar income	21,408	-
	<u>24,029</u>	<u>2,391</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest receivable	<u>5</u>	<u>15</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Bar staff	2	-
	<u>2</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	11,076
Other activities	2,391
Investment income	15
<b>Total</b>	<u>13,482</u>
<b>EXPENDITURE ON</b>	
Raising funds	860
<b>Charitable activities</b>	
Playing expenses	1,669
Other	649
<b>Total</b>	<u>3,178</u>
<b>NET INCOME</b>	10,304
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,895
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>51,199</u>

**7. STOCKS**

	2022	2021
	£	£
Stocks	375	2,055
	<u>375</u>	<u>2,055</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	1,715	1,715
	<u>1,715</u>	<u>1,715</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	1,891	-
Accrued expenses	1,200	720
	<u>3,091</u>	<u>720</u>

**10. MOVEMENT IN FUNDS**

	At 1/5/21 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	51,199	(311)	50,888
	<u>51,199</u>	<u>(311)</u>	<u>50,888</u>
<b>TOTAL FUNDS</b>	<u>51,199</u>	<u>(311)</u>	<u>50,888</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,965	(28,276)	(311)
	<u>27,965</u>	<u>(28,276)</u>	<u>(311)</u>
<b>TOTAL FUNDS</b>	<u>27,965</u>	<u>(28,276)</u>	<u>(311)</u>

**Comparatives for movement in funds**

	At 1/5/20 £	Net movement in funds £	At 30/4/21 £
<b>Unrestricted funds</b>			
General fund	40,895	10,304	51,199
	<u>40,895</u>	<u>10,304</u>	<u>51,199</u>
<b>TOTAL FUNDS</b>	<u>40,895</u>	<u>10,304</u>	<u>51,199</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,482	(3,178)	10,304
	<u>13,482</u>	<u>(3,178)</u>	<u>10,304</u>
<b>TOTAL FUNDS</b>	<u>13,482</u>	<u>(3,178)</u>	<u>10,304</u>

**Tenbury Rugby Football Club Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.