

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

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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**

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

The notes form part of these financial statements

Balance Sheet
31 May 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Stocks	6	-	360
Cash at bank and in hand		74,847	67,042
		<u>74,847</u>	<u>67,402</u>
CREDITORS			
Amounts falling due within one year	7	(4,231)	(1,473)
		<u>70,616</u>	<u>65,929</u>
NET CURRENT ASSETS			
		<u>70,616</u>	<u>65,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,616</u>	<u>65,929</u>
NET ASSETS		<u>70,616</u>	<u>65,929</u>
FUNDS	8		
Unrestricted funds		70,616	65,929
TOTAL FUNDS		<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,835
Other activities	33,486
Investment income	522
Total	<u>40,843</u>
 EXPENDITURE ON	
Raising funds	20,561
 Charitable activities	
Playing expenses	9,580
Total	<u>30,141</u>
 NET INCOME	 10,702
 RECONCILIATION OF FUNDS	
Total funds brought forward	55,227
 TOTAL FUNDS CARRIED FORWARD	 <u><u>65,929</u></u>

6. STOCKS

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	395	89
Accrued expenses	3,836	1,384
	<u><u>4,231</u></u>	<u><u>1,473</u></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 £
Unrestricted funds			
General fund	65,929	4,687	70,616
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	22,580	(17,893)	4,687
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	55,227	10,702	65,929
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	40,843	(30,141)	10,702
TOTAL FUNDS	<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.