

REGISTERED COMPANY NUMBER: 07705131 (England and Wales)
REGISTERED CHARITY NUMBER: 1142982

Report of the Trustees and
Financial Statements for the Year Ended 31 July 2024
for
Canterbury Rugby Charity

A.K. & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

Canterbury Rugby Charity

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for the Year Ended 31 July 2024

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Canterbury Rugby Charity

Report of the Trustees
for the Year Ended 31 July 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 year ended 31 July 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).

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07705131 (England and Wales)

Registered Charity number

1142982

Registered office


Merton Lane North
Nackington Road
Canterbury
Kent
CT4 7BA

Trustees

D J C McCully (resigned 1.8.23)
C S Scurr
G D Hilton

Company Secretary

Approved by order of the board of trustees on 14/05/2025 and signed on its behalf by:


.....

G D Hilton - Trustee

Canterbury Rugby Charity

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		52,108	-	52,108	16,965
EXPENDITURE ON					
Raising funds	2	46,399	-	46,399	22,105
Charitable activities					
Donations		9,082	-	9,082	-
Other		922	-	922	3,751
Total		56,403	-	56,403	25,856
NET INCOME/(EXPENDITURE)		(4,295)	-	(4,295)	(8,891)
RECONCILIATION OF FUNDS					
Total funds brought forward		36,377	-	36,377	45,268
TOTAL FUNDS CARRIED FORWARD		32,082	-	32,082	36,377

The notes form part of these financial statements

continued

Canterbury Rugby Charity

Balance Sheet
31 July 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	8,840	-	8,840	7,193
CURRENT ASSETS					
Debtors	7	14,739	-	14,739	14,739
Cash at bank		9,503	-	9,503	15,035
		<u>24,242</u>	<u>-</u>	<u>24,242</u>	<u>29,774</u>
CREDITORS					
Amounts falling due within one year	8	(1,000)	-	(1,000)	(590)
NET CURRENT ASSETS		<u>23,242</u>	<u>-</u>	<u>23,242</u>	<u>29,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,082</u>	<u>-</u>	<u>32,082</u>	<u>36,377</u>
NET ASSETS		<u>32,082</u>	<u>-</u>	<u>32,082</u>	<u>36,377</u>
FUNDS	9				
Unrestricted funds				32,082	36,377
TOTAL FUNDS				<u>32,082</u>	<u>36,377</u>

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

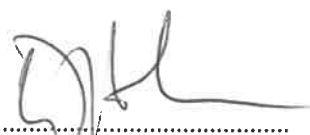
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

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 14.10.2025 and were signed on its behalf by:


.....
G D Hilton - Trustee

The notes form part of these financial statements

continued

Canterbury Rugby Charity

Notes to the Financial Statements for the Year Ended 31 July 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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Canterbury Rugby Charity

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

2. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Donations	46,400	15,520
Support costs	(1)	6,585
	<u>46,399</u>	<u>22,105</u>

3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>5,433</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>16,965</u>	<u>-</u>	<u>16,965</u>
EXPENDITURE ON			
Raising funds	22,105	-	22,105
Other	<u>3,751</u>	<u>-</u>	<u>3,751</u>
Total	<u>25,856</u>	<u>-</u>	<u>25,856</u>
NET INCOME/(EXPENDITURE)	(8,891)	-	(8,891)
RECONCILIATION OF FUNDS			
Total funds brought forward	45,268	-	45,268
TOTAL FUNDS CARRIED FORWARD	<u>36,377</u>	<u>-</u>	<u>36,377</u>

continued...

Canterbury Rugby Charity

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2024**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2023	27,605	6,351	1,650	35,606
Additions	-	7,080	-	7,080
At 31 July 2024	27,605	13,431	1,650	42,686
DEPRECIATION				
At 1 August 2023	25,626	1,688	1,099	28,413
Charge for year	1,524	3,358	551	5,433
At 31 July 2024	27,150	5,046	1,650	33,846
NET BOOK VALUE				
At 31 July 2024	455	8,385	-	8,840
At 31 July 2023	1,979	4,663	551	7,193

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Canterbury Rugby Football club	14,739	14,739

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Event income	-	1
Trade creditors	-	589
Accrued expenses	1,000	-
	1,000	590

9. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	36,377	(4,295)	32,082
TOTAL FUNDS	36,377	(4,295)	32,082

continued...

Canterbury Rugby Charity

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,108	(56,403)	(4,295)
TOTAL FUNDS	<u>52,108</u>	<u>(56,403)</u>	<u>(4,295)</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	45,268	(8,891)	36,377
TOTAL FUNDS	<u>45,268</u>	<u>(8,891)</u>	<u>36,377</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,965	(25,856)	(8,891)
TOTAL FUNDS	<u>16,965</u>	<u>(25,856)</u>	<u>(8,891)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	45,268	(13,186)	32,082
TOTAL FUNDS	<u>45,268</u>	<u>(13,186)</u>	<u>32,082</u>

continued...

Canterbury Rugby Charity

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,073	(82,259)	(13,186)
TOTAL FUNDS	<u>69,073</u>	<u>(82,259)</u>	<u>(13,186)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

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Canterbury Rugby Charity

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Event income	-	(1)
Donations	51,180	15,151
Membership fees	928	1,815
	<u>52,108</u>	<u>16,965</u>
Total incoming resources	52,108	16,965
EXPENDITURE		
Raising donations and legacies		
Donations	46,400	15,520
Other		
Kit and equipment	922	3,751
Support costs		
Management		
Accountancy and bookkeeping	410	3,031
Sundries	-	171
Repairs	661	-
	<u>1,071</u>	<u>3,202</u>
Finance		
Bank charges	108	87
Professional fees	-	300
Plant and machinery	1,524	-
Fixtures and fittings	3,358	-
Computer equipment	550	-
	<u>5,540</u>	<u>387</u>
Other		
Hall hire	2,470	2,996
Total resources expended	<u>56,403</u>	<u>25,856</u>
Net expenditure	<u>(4,295)</u>	<u>(8,891)</u>

This page does not form part of the statutory financial statements

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