

Charity number: 1158169

Company number: 08907161

(England and Wales)

**Jarrovians Rugby Union Football Club Limited**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Jarrovians Rugby Union Football Club Limited**  
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**For the year ended 31 March 2024**

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**Jarrovians Rugby Union Football Club Limited**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity's objectives are specifically restricted to the following:-

The promotion of community participation in healthy recreation in particular by the provision of facilities for playing sports and, in particular, rugby union.

-to further or benefit the residents of Jarrow and surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

#### **Objectives and aims.**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2).

#### **ACHIEVEMENTS AND PERFORMANCE**

Achievements and Performance during the period:

We have continued to maintain good connections with schools in the local area working with them to provide young people with a safe and welcoming environment in which to play sports and take part in healthy recreation. The club is continuing to work towards taking over the local community centre under the government's asset transfer scheme for the purpose of providing and actively promoting sport and recreation facilities for the benefit of the residents of Jarrow and the surrounding areas. We have increased the current user groups and are currently developing new partnerships with other sport orientated groups to widen the facilities on offer as well as providing an informal meeting area for local residents.

#### **FINANCIAL REVIEW**

The total income received in the period was £79,054. Costs of generating funds on governance and charitable activities amounted to £78,068. The Reserves stand at £56,267 at 31<sup>st</sup> March 2024.

#### **Reserves Policy**

The Trustees have the power to invest any fund not required for immediate use on deposit or invest as they see fit. The Trustees' policy is to maintain a level of reserves which will provide a stable base for the charitable company's continuing activities while at the same time ensuring that reserves are not accumulated. Some reserves are restricted in their use. This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies act 2006.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Jarrovians Rugby Football Union Club Limited was incorporated on 21<sup>st</sup> February 2014 when it was registered with the Charity Commissioners for England and Wales as Charity No. 1158169. The company is limited by guarantee governed by its Memorandum and Articles of Association. The company was formed following the conversion of the company (same name) Industrial and Provident No. IP23619R into the charitable company following a special resolution dated 12<sup>th</sup> October 2013.

##### **Recruitment and appointment of trustees**

Trustees are selected to give an appropriate range of skills and experience and are recruited by personal contact. The trustees have the interests of the Charitable company's objectives at heart. All trustees are made aware of governance information produced by the Charity Commission which outlines their responsibilities as a Trustee.

The Trustees confirm that they have complied with the duty in section 4 of the Charities act 2011 to have due regard to the Charity Commission's general guidance on public benefit: 'Charities and Public Benefit'.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Jarrovians Rugby Union Football Club Limited
<b>Charity registration number</b>	1158169
<b>Company registration number</b>	08907161



**Jarrovians Rugby Union Football Club Limited**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2024**

**Principal address**

Luke's Lane Sports Pavilion  
Marine Drive  
Hebburn  
Tyne & Wear  
NE31 2AB

**Trustees**

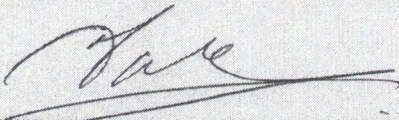
The trustees and officers serving during the year and since the year end were as follows:

Brian Berry  
Thomas Wilson  
William Nelson  
Andrea Holman  
Karen King  
Andrew Grainger

**Independent examiners**

Optimal Accountancy Limited  
301a Sunderland Road  
South Shields  
Tyne & Wear  
NE34 6RB

Approved by the Board of Trustees and signed on its behalf by



Thomas Wilson

Date

31/8/2024



**Jarrovians Rugby Union Football Club Limited**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 that in any material respect:

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 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 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.

Optimal Accountancy Limited  
301a Sunderland Road  
South Shields  
Tyne & Wear  
NE34 6RB

Date: 31.08.24



**Jarrovians Rugby Union Football club Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds	Restricted funds	2024	2023
		£	£	£	£
<b>Income and endowments from:</b>					
Donation and legacies	2	4,460	25,097	29,557	26,521
Other trading activities	3	49,497		49,497	34,388
<b>Total</b>		<b>53,956</b>	<b>25,097</b>	<b>79,054</b>	<b>60,909</b>
<b>Expenditure on:</b>					
Raising funds	4	42,498		(42,498)	(24,102)
Charitable activities	5	35,570		(35,570)	(28,425)
<b>Total</b>		<b>78,068</b>	<b>-</b>	<b>(78,068)</b>	<b>(52,527)</b>
<b>Net income/expenditure</b>	-	<b>24,111</b>	<b>25,097</b>	<b>986</b>	<b>8,382</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		54,519		54,519	46,137
<b>Total funds carried forward</b>		<b>30,408</b>	<b>25,097</b>	<b>55,505</b>	<b>54,519</b>



(Registered Number: 08907161)

**Jarrovians Rugby Union football Club Limited**  
**Statement of Financial Position**  
**As at 31 March 2024**

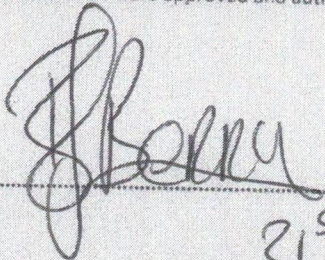
	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	24,000	27,139
		<b>24,000</b>	<b>27,139</b>
<b>Current assets</b>			
Stocks			
Debtors	11	4,120	4,617
Cash at bank and in hand			
		45,968	48,095
		<b>50,088</b>	<b>52,712</b>
<b>Net current assets</b>		<b>50,088</b>	<b>52,712</b>
<b>Total assets less current liabilities</b>		<b>74,087</b>	<b>79,851</b>
<b>Creditors: amounts falling due after more than one year</b>			
	12	(17,820)	(24,568)
<b>Net assets</b>		<b>56,267</b>	<b>55,283</b>
<b>The funds of the charity</b>			
Restricted income funds	13	7,612	7,612
Unrestricted income funds	13	48,655	47,671
<b>Total funds</b>		<b>56,267</b>	<b>55,283</b>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparatin of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:



Brian Berry

Trustee

Date:

31<sup>st</sup> 08. 2024.



**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

## **1. Accounting Policies**

### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Jarrovians Rugby Union Football Club Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note(s).

### **Funds**

Funds held by the charitable company are:

Unrestricted funds.

These are funds that can be used in accordance with the charitable company's objects, at the discretion of the Board.

Restricted Funds

These are funds that are used solely as designated.

### **Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Any income from fund raising is shown gross. Bank interest is recognised on a receivable basis. Donations and grants are included as incoming resources when the charitable company has certainty of entitlement to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charitable company being notified of an impending donation or grant or the funds being received.

### **Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### **Cost of generating funds**

The Costs of Generating Funds represent all costs necessary for the fund raising to be achieved.

### **Charitable activities**

The Charitable activities include Social, Clubhouse, and Youth Development fund raising in order to meet the Charities objectives.

### **Taxation**

Jarrovians Rugby Football Club Limited is a registered charity and is not liable to United Kingdom corporation tax on charitable activities.

### **Limited by guarantee**

The Charity's liability is limited by the guarantees of its members. Each member has agreed to accept a liability of an amount not exceeding £1, should the charity be wound up. At 31<sup>st</sup> March 2024 the total of such guarantees amounted to £65.



**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**2. Income from donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Grants received		
Subscriptions received	4,460	9,711
	<u>4,460</u>	<u>9,711</u>

**3. Income earned from other activities**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Social activities for generating funds	3,511	3,215
Clubhouse activities for generating funds	34,469	26,903
Youth Development activities for generating funds	3,377	4,270
Football Team	8,140	-
	<u>49,497</u>	<u>34,388</u>

**4. Expenditure on generating donations and legacies**

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Support costs	42,498	-	42,498	24,102
	<u>42,498</u>	<u>-</u>	<u>42,498</u>	<u>24,102</u>

**5. Costs of charitable activities by fund type**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Social Fund Raising	7,809	6,781
Club House Fund Raising	26,816	19,405
Youth Development Fund Raising	944	2,239
	<u>35,570</u>	<u>28,425</u>

**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**6. Costs of charitable activities by activity type**

	2024	2023
	£	£
<b>Activities undertaken directly</b>		
Social fund Raising	7,809	6,781
Club House Fund Raising	26,816	19,405
Youth Development Fund Raising	944	2,239
	<u>35,570</u>	<u>27,902</u>

**7. Analysis of support costs**

	2024	2023
	£	£
Management	42,498	24,102

**8. Net income (expenditure) for the year**

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	<u>3,139</u>	<u>10,225</u>



**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

9. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2023 £
<b>Income and endowment from:</b>			
Donations and legacies	9,711	16,810	26,521
Other Trading activities	34,388	-	34,388
<b>Total</b>	<b>44,099</b>	<b>16,810</b>	<b>60,909</b>
<b>Expenditure on:</b>			
Raising funds	(24,102)	-	(24,102)
Charitable activities	(28,425)	-	(28,425)
<b>Total</b>	<b>(52,527)</b>	<b>-</b>	<b>(52,527)</b>
<b>Net Income/expenditure</b>	<b>8,428</b>	<b>16,810</b>	<b>8,382</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	46,901	-	46,901
<b>Total funds carried forward</b>	<b>38,473</b>	<b>6,726</b>	<b>55,283</b>

10. Tangible fixed assets

<b>Cost or valuation</b>	<b>Plant and machinery £</b>
At 01 April 2023	44,716
Additions	-
At 31 March 2024	<b>44,716</b>
<b>Depreciation</b>	
At 01 April 2023	17,577
Charge for year	3,139
At 31 March 2024	<b>20,716</b>
<b>Net book values</b>	
At 31 March 2024	<b>24,000</b>
At 31 March 2023	<b>27,139</b>

11. Stocks and work in progress

	2024 £	2023 £
Stocks of raw materials	4,120	4,617
	<b>4,120</b>	<b>4,617</b>

**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**12. Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Accruals and deferred income	17,820	24,568
	<u>17,820</u>	<u>24,568</u>

**13. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
General				
General	40,057	986		41,043
	<u>40,057</u>	<u>986</u>	<u>-</u>	<u>41,043</u>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
General				
General	31,675	8,382	-	40,057
	<u>31,675</u>	<u>8,382</u>	<u>-</u>	<u>40,057</u>

**Purpose of unrestricted Funds**

**General**

The purpose of the general fund is to meet any expenditure required in order to meet the objectives of the charitable company.

**Restricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
Family Funday, 40 Year Dinner, National Lottery	7,612	-	-	7,612
	<u>7,612</u>	<u>-</u>	<u>-</u>	<u>7,612</u>



**Jarrovians Rugby Union Football Club Limited**  
**Notes to the financial Statements Continued**  
**For the year ended 31 March 2024**

**Restricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
Family Funday	408	-	-	408
40 Year Dinner	3,000	-	-	3,000
National Lottery Community Centre	3,054			3,054
Covid 19 Community Grant	1,150			1,150
	<b>7,612</b>	<b>-</b>	<b>-</b>	<b>7,612</b>

**Purpose fo restricted funds**

**Ground Maintenance**

The purpose of the fund provided by RFU Development has been for specific ground maintenance.

**Floodlights**

The purpose of the fund provide by RFU Development ans South Tyneside Council has been for the provision of floodlight to the pitches.

**Family Funday**

The purpose of this fund provided by the National Lottery is to celebrate the family funday.

**14. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilites)	Creditors> one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
General	24,000	42,475	(17,820)	48,655
General				
<b>Restricted funds</b>				
Family Funday	408			408
40 Year Dinner	3000			3,000
National Lottery Community Centre	3054			3,054
Covid 19 Community Grant	1150			1,150
	<b>31,612</b>	<b>42,475</b>	<b>(17,820)</b>	<b>56,267</b>



**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
General	27,139	45,100	(24,568)	47,671
General				
<b>Restricted funds</b>				
Family Funday	408			408
40 Year Dinner	3,000			3,000
National Lottery Community Centre	3,054			3,054
Covid 19 Community Grant	1150			1,150
	<u>34,751</u>	<u>45,100</u>	<u>(24,568)</u>	<u>55,283</u>



**Jarrovians Rugby Union Football Club Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Grants receivable	25,097	16,810
Subscriptions	4,460	9,711
	<u>29,557</u>	<u>26,521</u>
<b>Other trading activities</b>		
Income from Social activities for generating funds	3,511	3,215
Income from Clubhouse activities for generating funds	34,469	26,903
Income from Youth Development activities for generating funds	3,377	4,270
Football Team	8,140	
	<u>49,497</u>	<u>34,388</u>
<b>Total incoming resources</b>	<u>79,054</u>	<u>60,909</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity (Social Fund Raising)	(7,809)	(6,781)
Cost of direct charitable activity (Club House Fund Raising)	(26,817)	(19,405)
Cost of direct charitable activity (Youth Development Fund Raising)	(944)	(2,239)
	<u>(35,570)</u>	<u>(28,425)</u>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(42,498)	(24,102)
	<u>(42,498)</u>	<u>(24,102)</u>
<b>Total resources expended</b>	<u>(78,068)</u>	<u>(52,527)</u>
<b>Net Expenditure</b>	<u>986</u>	<u>8,382</u>