

Charity registration number 1168769



**TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	B Roberts D Solomon S R Thompson-Martyn R D Jones Mr M Weaver Charles Roberts	(Appointed 27 July 2023) (Appointed 17 July 2024)
Senior management	Chris Lamb Derek Tucker Ali Lund Kevin Davis  Sarah Davis Any Director	President Chair Director of Rugby Finance and administration manager Governance manager Representative of trading subsidiary
Charity number	1168769	
Independent examiner	Gooding Accounts Ltd 24 Warminster Road Westbury Wiltshire United Kingdom BA13 3PE	

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# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

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# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2024

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The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "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).

The trustees present their annual report and financial statements for the year ended 30 April 2024.

The Trustees in providing oversight ensure that the clubs purpose and activities continue to be for 'Public Benefit' and meet its obligations as set out withing the Charity Commissions 'Public Benefit Requirements'

There are currently 6 trustees who meet every 3-4 months, since the last report and the 2023 AGM the trustees have held three meetings.

The main aim of the TRFC Charity is the promotion, encouragement & development of amateur rugby football in the Trowbridge area. As Trustees our remit is to ensure the charity carries out its aims and objectives for the benefit of its members and the general public, whilst complying with its constitution, the requirements of the charity commission and acting in the best interests of the charity.

The Management Board is responsible for running the Charity and its Trading Company with each of the trustees allocated an area of responsibility to observe and report compliance. The trustees take a pro-active approach to their oversight of the running of the club through engagement with board members across the various activities and supported by regular dialogue with the club members. The Chair of the Trustees attends the monthly management board meetings and can confirm that the board activities are managed in a professional manner with accurate minutes kept of the meetings. The Club has a very experienced Management Board, which helps make the trustees job much easier. Over the last 12 months as the Club continues to grow and broaden its offer the Trustees have been focussed on building ever closer links with all aspects of the Club. This will be further developed during the 2024/5 season.

During the last 12 months the board have continued to balance maintaining the Club's financial stability whilst also providing investment that allows continued growth. There has been a particular emphasis on identifying new sources of funding & sponsorship. The continued sharp focus on financial performance has been particularly recognised as a Club strength by the trustees. This focus will need to be maintained and honed given the ongoing economic volatility and the constant pressure on its operating costs this year exacerbated by significant labour cost increases. The trustees and the Club are also mindful of the financial pressures on the membership base and strive to ensure equality of access to all. Despite the ongoing challenging financial climate and additional demands the Club has continued to deliver an excellent financial performance, through the hard work of the facilities team in terms of generating revenue through lettings and careful management of staff costs. The annual accounts reflect the strong financial performance. The Financial Reserves held are in line with the charity's governance requirements (at least 3 months normal operating costs) and provide a reassuring buffer. The Charity Commission are increasingly focussing on financial sustainability and visibility of funding and the trustees are pleased to report that TRFC are strong in both areas.

From a rugby perspective the Club has continued to strengthen its position and rugby offering, which continues in contrast to the general trends within the community game. The Club has seen the broadening of rugby activities through increased participation in both walking rugby on Fridays and touch rugby on Mondays. Of significant note is the growth of the girls and ladies' rugby. The youth sections are also committed to working with outside agencies to offer participation to disadvantaged groups within the community. In 2023/4 continued focus has been placed on the quality and breadth of support offered to all participants of the rugby programme delivered by the Club. The trustees recognise and support the professionalism and dedication that all of the volunteers who have contributed to that growth and we congratulate and thank them for their efforts and commitment. The Club is well placed to continue to grow and promote the game of rugby and the trustees are clear that the Clubs clear purpose remains:

**"To engage and inspire our community through rugby".**

It is the Club's ability to support what happens on the pitch, with the work that it has done and continues to do off it and, in the community, that enables us to fulfil its purpose, objectives and deliver on its vision.

**"An amateur club professionally run".**

# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 APRIL 2024***

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### **Objectives and activities**

#### **Our Object is: -**

The advancement of amateur sport for the public benefit by promoting, encouraging, and developing the playing of amateur Rugby Union Football in the Trowbridge area for the benefit of its wider community.

The charity achieves its object in the following manner:

- a. Provides such facilities as are necessary to support the Charity Object and for other eligible community amateur sports as approved by the Management Board.
- b. By organising and supporting eligible recreational, social and fund-raising activities.
- c. Membership is open to anyone who is interested in furthering the Charity Object.

### **Strategic Objectives**

A revised mission, purpose and set of objectives were published and launched at the 2023 AGM. The Management Board have now started to look at a set of strategic objectives and a route map to take the Club to 2030 and beyond. This activity includes looking at the rugby aspiration of the Club and further diversification with regards to revenue streams and income. Further to this with the demise of the Trowbridge Town Council (TTC) development what capital investment is required to enhance the Doric Park facilities.

### **Public benefit**

TRFC provides facilities and supports amateur rugby activities for the local community and where complimentary other amateur sports.

After serving for five consecutive years as a Trustee Chair is required to stand down and therefore as Steve Thompson-Martyn enters the final year of his tenure the trustees and Club Management Board will focus on succession to ensure a seamless handover. As chair I would like to thank my fellow trustees for their invaluable advice and time they willingly give, special mention and thanks to Alistair Morrison who steps down this year. As Chair I have enjoyed working with the Management Board in supporting TRFC and hope to build on that further in the year ahead.

In recognition of the considerable time and hard work and time that the management board, staff, and volunteers give to our club, the Trustees propose a formal thank you.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### Activities

#### Summary

The TRFC aim remains, to be a happy, successful and sustainable rugby club at the heart of the community and it continues to fare significantly better than other sports and social clubs. The 2023-24 season was a mixed in terms of results and number of players playing for the Club but in general the rugby offering has broadened, and the playing community has become more diverse. The ambition of the Club remains unchanged, to grow and prosper.

During the period of this report the Club has continued to forge links with the wider community both in terms of promoting rugby but also other charitable organisations. This engagement has been enhanced by Club's on-line weekly programme Park Life which has helped promote all of the wonderful rugby experiences which take place at Doric Park each week.

With the rugby management committee now firmly established there has been significant focus placed on developing the "one club" ethos to encompass all of the playing groups within the Club. Further to this there has been continued investment in the club coaches and volunteers with the Club providing and funding development opportunities, including coaching, first aid and welfare activities such as mental health awareness.

The Clubs' commercial activities continue to critical to the funding of the rugby offering and maintenance of the club's infrastructure. There has been a continued strong recovery in commercial activities post COVID with activity levels now being higher than those prior to the pandemic. This has been in large part due to the performance of the facilities team who have brought a new focus to and re-invigorated the clubs commercial offering. 2023/4 saw another step change in the quality and diversity of the offering provided by the facilities team. The improvement in trading in conjunction with a new focus concerning sponsorship has enabled the Club to carry out essential maintenance, invest in the refurbishment of the facilities, replace fixtures and fittings and support the ambition of the playing leadership.

There has been a concerted effort again this year to enhance the social offering for members with a steady flow of events across the year including post-match entertainment with live acts and promotions to actively encourage people to stay and participate. There is a fine balance to be struck in terms of events for members and utilising the site for externally funded events. The trustees keep a keen oversight on this balance. In addition to this a number of Christmas parties for members, local businesses and the community. All of these activities have generated much needed revenue.

With a broad rugby offering, arguably some of the best facilities in the country supported by a strong commercial offering, underpinned by a robust business model and strong governance, If the Club continues to maintain its high standards, then there is no reason to expect anything other than further growth in the future.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

#### Membership

The Club has fared significantly better than many other sports and social clubs. The membership has remained vibrant, strong and at comparable levels over the last 3 years. The current membership trend is provided in the table below.

Category of Membership	2022	2023	2024
Life Members	6	6	6
VP	94	92	91
Senior players men	77	90	140*
Senior players women	0	16	40*
Family including minis and juniors	795	812	813
Associate	5	7	6
Corporate	8	8	8
Social	35	49	28
<b>Total</b>	<b>1104</b>	<b>1036</b>	<b>1087</b>

Numbers with \* against them reflect registered players not those actively paying membership. Changes to the RFU Game Management System (GMS) on 1st July will lead to the Club reporting these figures differently next year.

It should be noted that during this period the RFU has changed its regulations concerning player registration and affiliation which has resulted in the ability of the Club to have dual registered players, this is particularly relevant to university students.

The Club continues to look for ways of providing increased value and benefit to its membership, both in terms of retaining the current membership, but also as equally important the recruitment of new members and increasing its membership base. As part of this the Club increased the level of differentiation between members and non-members, therefore, the discount for goods and services offered to members from 10% to 15%. As part of the on-going review, the Club is also looking at how the goods and services where this discount can be applied is broadened. In addition to this the Club will increase its level of focus in terms of where through sponsorship and partnerships it can increase benefits available for members.

In addition, the Club will investigate and identify opportunities for further corporate memberships and affiliations.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Principle Funding Sources and Support to Key Objectives.**

The success of rugby at the Club and Doric Park is ultimately directly linked to the Club maximising revenue from diverse sources so that funding levels support the sustainability of the Club. The club's principal funding sources come from membership subscriptions, sponsorship, profits from the trading subsidiary, donations from corporate organisations and individuals. The level of revenue generated from these areas ultimately enables the Director of Rugby and the Rugby Committee to meet their ambitions on the pitch and provide the best rugby experience for players and supporters.

It is of vital importance that every member pays the correct membership, on time and in full, supports and promotes the commercial activities of the Club and identifies sponsorship opportunities. The revenue generated is used to deliver the club's principal objective of providing accessible rugby to the local community through the provision and maintenance of facilities, training equipment, playing strips and the payment of competition fees. In addition to this the cost of qualifications and Continuous Personal Development (CPD) for club coaches and volunteers. The club also provides free transport for senior teams playing away fixtures where travel greater than an Hour is required. Further to this subsidised travel has been provided for girls attending England Women's International fixtures.

### **Trading**

The Doric Park site is beyond doubt the best Rugby facility in the area, but it is also one of the best all round sports/leisure and conference facility. All members should be justifiably proud of this, and it is important to remember that it is also busy 7 days of the week, therefore offers a great platform to advertise and promote local businesses. The club continues to raise funding through varied and diverse initiatives, but for every £1 earned through trading there is an offset cost.

For TRFC to survive as a members club it needs a strong trading arm, and thankfully despite many rising costs and a difficult trading sector the trading position is ahead of budget.

The economic position nationally has remained challenging, however the facilities team has continued to concentrate its efforts on return business from a number of corporate organisations, identifying new opportunities underpinned by a steady stream of wakes every week year-round, with parties and weddings predominantly through the summer months.

During 2023/24 for the first time revenue generated by lettings was greater than bar turnover.

### **Club Sponsorship:**

Sponsorship represents a significant opportunity to substantially improve revenue by selling what the Club already has and can offer, therefore whilst the Club has developed a menu of set packages for sponsorship. The Club also takes a flexible approach and has tailored other packages to suit specific business and individual needs. As part of the approach to sponsorship the Club looks to members who are involved with local or national businesses to identify opportunities for additional sponsorship. During 2023/24 the Club further developed its offerings to sponsors including holding "Sponsor's lunches" ahead of senior matches. In addition to this either discounted or free use of the Doric Park venue for corporate and charity events.

### **Fundraising and Donations**

During the reporting period given the prevailing economic conditions, the Club like many other charitable organisations has faced significant challenges in meeting its fund raising targets. Whilst not achieving the original budget target for sponsorship and donations, fortunately this has not impacted the overall financial performance of the charity. This is in large part due to the deficit being off-set by the improved trading performance of the charities trading arm.

During the period the players sponsorship scheme has proved to be popular with an increased take up, of particular note is the number of women players that were sponsored.

### **Facilities and Infrastructure**

With the pressure on fundraising the optimisation of the Clubs facilities are critical. The Head of Facilities sets out below the progress that has been made over the last 12 months.



# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 30 APRIL 2024***

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#### **AGM Facilities report 2024**

In spite of the continued difficult trading conditions seen over the last 12 months the facilities and letting activities of the business has continued to do exceptionally well.

Lettings are up, and with increased staff costs as a result of a significant rise in minimum wage the focus has by necessity been on maximising returns for minimal staff and other costs. Many venues have similar challenges, and it is increasingly difficult to find many hospitality businesses open 7 days a week, but with the rugby at weekends that remains the Clubs ambition. The facilities team has 3 full time permanent members of staff who between them have managed the internal and external parts of the Club and its business activities very well.

#### **Facilities contribution**

The strong trading position has enabled the Club to undertake some improvements internally and externally including redecoration and the renewal of the floor in the main bar and lounge area. In addition to this the replacement of some furniture. Externally there have been repairs and replacements for car park lighting and some running repairs to the gravel car park.

There are some much larger capital expenditure costs on the horizon, particularly the heating system, but for the moment that is not of immediate concern. All of the facilities and capital items are fully maintained and up to standard required.

Electric fixed wiring testing has been completed this year which led to a number of repairs to the fixed wiring, and this is part of a mandatory 5 year test program. All other mandatory tests have been completed.

#### **Conclusion**

The hospitality sector has been in decline for the last decade, but the club has continued to thrive and deliver growth in its commercial operations in large part because it has a first class well maintained and run facility that is conveniently located out of town, with ample parking and the crematorium less than 3 miles away. However the Club cannot be complacent, as investment in local amenities and infrastructure continues new options for the public and businesses are becoming available, therefore trading will remain challenging. Continuing to be competitive from a pricing perspective, providing a flexible venue and maintaining high standards with a clear focus on delivery for both members and external customers will continue to deliver further growth in the future.

#### **Significant Other Factors**

Since the relocation of the Club to Doric Park there has been significant dialogue with TTC concerning their long-held ambition to create enhanced sporting facilities within the town, particularly an all-weather playing surface. As part of this ambition the TTC acquired a parcel of land adjacent to the Club with the aim of creating a sporting hub.

The land acquired by TTC is currently land locked with the only suitable access being through the Club's main entrance and across a designated training area. Access also required the re-orientation of the Clubs' children's play park. This has now taken place funded by TTC and grants from Wiltshire Council, including replacement play equipment.

In January 2024 as a result of delays which subsequently created affordability issues and with no realistic prospect of the project being viable in the future, TTC cancelled the project. Subsequently the planning permission for the development has now lapsed. Dialogue with TTC continues but any firm decision concerning the future use or disposal of the parcel of land is yet to be determined.

# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Achievements and performance**

#### **Summary of the main achievements of the Charity during the year**

The TRFC aim remains, to be a happy, successful and sustainable rugby club at the heart of the community and to play at the highest level that can achieve across all age grades, types and genders of the game.

The 2023-24 season was a mixed in terms of results and number of players playing for the Club. The number of Minis & Juniors playing the game this season has been comparable with last season with some teams growing and others shrinking slightly which is normal. As part of this the Club has forged partnerships with other clubs to ensure that where age groups are struggling 'barbarian' sides are fielded so that rugby opportunities are still available. There has been an increase in Ladies playing and the Girl's teams continue to grow which is very exciting for the future. This season also saw the Walking Rugby team grow in stature entering and playing in more fixtures and festivals. The individuals who have led these groups deserve great credits and a huge thank you.

During the period of this report the Club has continued to forge links with the wider community both in terms of promoting rugby but also other charitable organisations. Of note is the continued provision of free summer taster sessions, the delivery of school's rugby events, the growth of walking rugby and support to organisations such as Teenage Helpline and Wiltshire Council Fostering Services.

This season has seen further development of the Club's weekly programme Park Life which has helped promote all of the wonderful rugby experiences which take place at Doric Park each week.

The Rugby Sub-committee is now well established which is helping facilitate better collaboration between the different sections of the Club and ensuring that the club provides the best possible rugby experience with the available resources. The committee have created clear goals which will help monitor performance and drive standards next season.

The coaching across the Club is improving but there continues to be significant work to do in this area if the Club is to improve its rugby output and meet the expectations of those participating in and watching the game. In addressing this challenge the Club has increased the number of coaches completing RFU coaching courses.

#### **Senior Rugby AGM Report 2024**

Since its inception the role of Director of Rugby (DOR) has been a critical leadership role within the Club both on an operational level but crucially in setting the long term vision for rugby across the club.

Having been elected as DOR at the 2023 AGM, unfortunately Matt Howard tendered his resignation in late 2023. As a result of this situation Scott Williams was appointed by the Management Board as DOR on an interim basis pending the 2024 AGM. Given the significance of this role in delivering the Clubs core activities, the Management Board is to be commended on its swift and decisive action in addressing this issue. Special recognition should also be given to Scott for taking on this pivotal role under difficult circumstances. As a result of this intervention Scott will seek nomination and election as DOR on a permanent basis at the 2024 AGM.

#### **Season Review 2023/24**

The 3<sup>rd</sup> XV team have had mixed fortunes with highs and lows throughout a sporadic and disjointed season. The team played 14 of the planned 18 league fixtures winning 8 and losing 10 matches. Unfortunately, three games against Colerne RFC were cancelled as the Club were unable to raise a side for the games. In addition to this Warminster RFC 2<sup>nd</sup> XV team folded having cancelled too many matches during the season. As the only club in the local area with a 3<sup>rd</sup> XV team it has been challenging with the team often playing 1<sup>st</sup> or 2<sup>nd</sup> XV's teams from other clubs.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

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The 2<sup>nd</sup> XV team have enjoyed a steady but disappointing season finishing in 6<sup>th</sup> place out of 9 teams in the Counties 2 D&W Central league. The team were somewhat hindered by a lack of fixtures as the league only had 8 teams (meaning 14 matches) after Corsham 2<sup>nd</sup> team were removed from the league for not having a team. This has meant that maintaining momentum has been hard with lots of rest weeks. Unfortunately, not many of the regular players in the squad attended training which adversely impacted the team's performance level. Highlights included an excellent away win at Salisbury RFC and drawing with Warminster RFC 1<sup>st</sup> team who were competing at the top of the league at the time.

The 1<sup>st</sup> XV team finished in 6<sup>th</sup> position in Regional Two Tribute Severn League, the clubs highest ever finish at Level 6. The team were 3<sup>rd</sup> at Christmas but a tricky run of games in the new year meant the team dropped down the table slightly. The team disappointingly lost to Chippenham RFC in the quarter finals of the Bath Combination Cup but performed very well in the RFU Papa John Cup competition beating Keynsham RFC, Gordano RFC and Wadebridge Camels RFC before narrowly losing to Drybrook RFC in the semi-final. Ethan Hutt should be commended for doing an excellent job in his first season as 1<sup>st</sup> XV team captain.

#### Boys Academy - Colts

The Academy Team has had a number of challenges this year, not least difficulty in securing regular fixtures, this has required the team to travel further afield. There has also been changes in key personnel coaching and supporting the team. Despite these challenges the team has remained together and when given the opportunity to play, put in some strong performance. On a positive note the lack of fixtures has provided the opportunity for several of the older players within the group to play senior rugby.

#### Transition Pathway

The focus on the integration between the Academy and Senior sections of the Club has continued and remains a priority for improvement and development. With a number of the Academy players having been given the opportunity to play senior rugby this season being a clear demonstration of the improvements made.

There is further work and improvement required and as a further step on this journey, from the 2024/25 season a new Head of Academy has been appointed who will report to the DOR as opposed to the Head of Junior rugby.

Further work is needed to address the requirement for the senior playing squad leadership groups to complete the required assessments and vetting. This is required to enable the club to be accredited for 17-year-old players, being able to play senior rugby.

#### Junior Rugby - Youth & Minis

##### General

TRFC continues to be strong and vibrant across almost all age groups, however there are challenges in some areas. This is in line with the general trend across the country with the Club fairing better than most. There has been significant effort and focus on retention and recruitment of both players and volunteers. As part of this there has been continued engagement with local schools and the community.

As part of the general improvements made in the administering and running rugby within the youth and mini's the club has created a template for new volunteers with the aim of speeding up the process of getting volunteers onboarded and through the basic accreditations.

The club has again run a number of events for local schools both on its own initiative but also in support of other outreach programmes delivered by Bath Rugby Foundation and WASP.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### Qualifications

The development of club coaches, referees and volunteers remains one of the Clubs key objectives and whilst the number of people attending formal training courses with the RFU has reduced this year, there has still been a number of volunteers who have attained qualifications and attended CPD courses. There has been continued to be focus in this area to ensure that the Club not only has the right number of qualified coaches but that they are also competent. Coaching shortfalls have been identified and action put in place to address this including additional support and mentoring.

### Youth Rugby

The club has managed to maintain numbers at a comparable level to 2022/23 season. Within the Girls section growth has continued to be strong providing good solid foundations to enable further development.

The Boys U15's age group continued to play with Melksham RFC U15's as a Barbarian team, West Wilts Warriors. The initiative has continued to ensure the opportunity for regular rugby. The initiative has been a great success and the group has formed a strong bond with a determination to complete their journey to adult rugby together.

### Maintain / Grow Numbers

- Numbers remain strong across the boys' teams although more work is needed for the Under 13s and Under 14s who continue to be less optimal in terms of numbers.
- Academy boys team had 30+ players
- Girls section continues to grow with 50+ players. U12, U14 & Academy partnering with Chippenham RFC and Royal Wootton Bassett (RWB) RFC for fixtures while the Under 16's have 25+ players and play as a standalone team.
- The Club has continued to build its outreach programme and has held meeting with all local secondary schools to start fostering better relationships.
- The Club hosted a girls U14 schools tournament with Bath Rugby Foundation. 4 schools attended with 2 of our Academy players refereeing matches.
- Attended Active Trowbridge Festival in July
- Star Scheme implemented supporting children with multiple Adverse Childhood Experiences to access rugby started with first children due to arrive at the club in the summer 2024

### Playing Progress

- This season 6 Boys Academy players played senior rugby – all appeared for the 2<sup>nd</sup> XV team and four also played for the 3<sup>rd</sup> XV team
- 4 Under 17's Academy Players were selected for the D&W's RFU team and 1 joined the Bath Rugby Player Development Group
- 3 Academy Girls played for the D&W's RFU Under 18s team
- 6 Under 14's players were selected for the Bath Rugby DPP although 3 players have since left the club
- Boys Academy team beat Sherborne RFC in the D&W's RFU Under 18's Vase
- Boys Under 16's team lost in the semi-final of the D&W's RFU Under 16's Cup to the eventual winners, Blandford RFC.
- Girls Under 16's team only lost against 2 teams during the whole season.
- Results generally across the age groups have been mixed with playing time adversely impacted by the poor weather this season.

# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Volunteers**

Coaching teams across the Youth section remains robust, with several new coaches joining the Boys U13s Age Group. Further work is required within the merged Boys U14s coaching group, to encourage additional Trowbridge coaches.

Team administration across the various age groups has continued to be a great strength within the club.

Overall volunteering across the Youth age groups remains positive, with many parents involved in some aspect of providing support, whether that is coaching, first aid, team management, parking, cooking food and supporting events at the club.

- 7 coaches across boys section and 3 coaches across the girls section are RFU ERCA qualified
- Coaching numbers are strong across all age groups.
- The Club's safeguarding lead continues to ensure that club volunteers are DBS checked and that there was support in place whilst their checks progressed.

### **Socials and events promoting rugby and Doric Park**

During the 2023/24 season there has been a revised approach to social events for the youth teams which has enable better co-ordination of events, providing a better experience for the players and parents. Each of the teams has continued to run its own events, using Doric Park to host a number of these activities.

- The under 12's (boys & girls) were welcomed to both the Junior Xmas parties and presentation evenings
- The splitting of age groups for Christmas parties and presentation evenings has proved to be a great success. The split provided separate events on different evenings for – U12's to U14's and U15's to U18's.
- All Junior Age groups have sponsors for club playing shirts and in some cases multiple sponsors.
- There has been a greater social media presence across the Club's social media channels and through the Parklife online weekly match programme.

### **Mini's Rugby**

#### **General**

The Mini's section has seen a further change in leadership during the 2023/24 season and is often the case with new leadership there has been a further focus on improvements to the Clubs rugby offering.

#### **Maintain / Grow Numbers**

The Club has managed to maintained numbers in each age groups which this season has averaged between 15-25 per team.

- Supported Wiltshire Area & Swindon Sports Partnership (WASP) organisation in provision of 2 primary schools festivals in March attended by 10+ schools and over 200 children across the two events.
- Supported Bath Rugby Foundation and Star Scheme hosting Newtown Primary School for a sports festival.
- Attended Active Trowbridge Festival in July.
- Star Scheme implemented supporting children with multiple Adverse Childhood Experiences to access rugby started with first children due to arrive at the club in the summer 2024.

### **Integration – “One Club”**

During the season, the Mini's have provided an Honour Guard and played demonstration games for 1st XV Home matches. This forms part of the wider initiative to create a “One Club” culture.

### **Volunteers**

During this season the club has expanded the coaching team for the Minis section where it has been needed with each age group continuing to consistently have between 3-5 coaches per team and that each has group has first aiders, team admin and regular volunteers to control car parking.

# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Qualifications**

- All age groups from U9s upwards now have RFU ERCA qualified head coaches with one head coach now working towards ERAA. One member of the Academy is working with Little Ruggers to complete the RFU ERCA qualification.
- The Club's safeguarding lead continues to ensure that club volunteers are DBS checked and that there was support in place whilst their checks progressed.
- The first aid provision has been expanded to 2 First Aiders per age group.

### **Socials and events promoting rugby and Doric Park**

The Mini's section has had some notable successes with social events and encouraging more people to participate in activities at Doric Park. This has included:

- Organised a successful Halloween party and Christmas Fayre.
- Due to the numbers now involved, the Minis Christmas party and end of season presentation was changed, splitting it into two groups with 2 separate events on the same day. Little Ruggers to U8's as one group with the U9's to U11's forming the other. This approach proved a great success and received good feedback from both parents and children. The revised approach ensured that both events were relevant and fun for all ages, while it encouraged a higher attendance too.
- There has been a greater social media presence across the Club's social media channels and through the Parklife online weekly match programme.

### **Women's Rugby**

The continued significant focus by the Club on its strategic objective to promote and develop girls and women's rugby has built a strong foundation which has proved to be key during the 2023/24 season. There have been an number of challenges and some turmoil within the women's team but as a result of these foundations the women have overcome the challenges to:

- Regularly play competitive rugby and complete the most amount of games in a regular season.
- Achieve the most league points for a season in recent history.
- Routinely have 25 players to select from for a game and have the most amount of players who play in a game.
- Players achieving representative honours with D&W RFU women's team

The Women's team is still very much continuing its development and continues to grow in stature. This season the team has been very much focused on the experience as opposed to the results and to their credit have turned out even when knowing they face stiff opposition and a difficult afternoon. This is even more incredible given some of the distances they have been forced to travel simply to be able to play games.

### **Social Rugby**

With the re-organisation of the Rugby Management Committee there is now a new Head of Social Rugby which encompasses both Touch and Walking Rugby.

### **Touch Rugby**

The club provides a venue for Touch Rugby and is registered as member of the RFU Touch Union. This enables the club to provide weekly pitch up and play sessions for the local community which run throughout the year, except for breaks for Christmas and Easter, on Monday nights from 18.15 – 20:00. These sessions have continued to be popular, inclusive, and well supported.

Numbers have continued to be impressive compared to other clubs, with weekly numbers of around 25-30 during winter months, and 70-80 during the summer months.

# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 APRIL 2024***

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### **Walking Rugby**

Walking Rugby runs throughout the year, except for breaks for Christmas and Easter, on Friday nights from 18.30 – 20:00, for adults irrespective of age and gender. The team is well organised with its own sponsors.

As a result of an increase in the popularity of walking rugby and the number of local teams now offering it as part of its rugby offering, the team seen an increase in regular fixtures. This means the team been well travelled taking part in several fixtures and festivals this season.

### **Rugby Operations**

Regular match day medical cover has been provided for all senior men's teams by qualified sports injury therapists with trauma injury training. It has been provided on an ad-hoc basis for the women's team with the aim for the 2024/25 season to make this a regular provision for all games. The Club has continued to support players through the provision on an injury clinic on Tuesday evenings and this continues to be a valued provision. This provision has been expanded to include members of the women's team.

The club has continued to fund coaching qualifications and Continuous Personal Development activities making significant investment in the development of its coaches and volunteers across all sections and age groups. The number of training events supported this season has been lower than previous seasons, in the main due to the number of individuals who have previously undertaken training and the stability of coaching group. This remains a critical part of the club's ability to deliver a sustainable, quality, and valued rugby offering.

As a club we continue to have one of the stronger cohorts of referees both in terms of standard and numbers who are affiliated to and play an active role in the Dorset and Wilts Referees Society. The group has a strong leadership, regularly running its own internal training sessions. The club continues to look to grow and enhance its cohort.

The club continues to make significant investment in its playing and training pitches to maintain facilities that are recognised as some of the best in South West England, with regular demand from external organisations to host fixtures.

### **Recreational and Social**

Several key individuals have made a concerted effort and worked hard to develop the social aspects of Rugby bringing in much needed revenue and profit at weekends. There has been a steady flow of events across the year including post-match entertainment with live acts and promotions to actively encourage people to stay and participate.

The Clubs sporting dinner has continued to be a key event in the Clubs diary, it has remained popular, well supported and generates significant revenue for the club.

This year has also seen the Club continue the provision of Christmas parties for local businesses, community groups and club members. These events have proved popular, are often over-subscribed and generated much needed income.

### **Financial review**

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Future Plans & Objectives**

The updated club mission statement and values document launched at the 2023 AGM sets out the key rugby aims and objectives for each area of the club and the associated activities, defining how progress and success will be measured. The aims and objectives set out in 2023 remain valid in 2024 with good progress being made in many of the areas identified. As a result of the progress made there have been some adjustments to the targets set.

The updated Mission Statement is:

***To be the very best rugby club at the heart of our community.***

***We will play a brand of rugby that is fun to play and exciting to watch and pride ourselves on being a club that has its foundations built on hard work and fair play.***

***Our aim is to make Doric Park THE community sports venue in the local area.***

### **Future Priorities and Allocation of Resources.**

#### **Senior Ladies and Men's Rugby**

- To be the highest performing club in South West
- To have successful senior sides who fulfil all of their fixtures. The ambition is 3 male sides and ultimately 2 or more ladies' sides.
- At least 50% of all senior players to have come through the junior ranks.
- To provide fun rugby for all with social touch and walking teams.
- To provide adequate First Aid support for all teams

#### **Junior Female Rugby**

- To provide U12, U14, U16 & U18 rugby training and match playing opportunities for girls of all ages, ensuring an inclusive, fun and enjoyable environment which can be experienced by all.
- To build on recent success and increase participation for girls of all ages to ensure a steady flow of girls "graduating" into the senior ladies' team.
- To provide quality coaching to improve skills and competitiveness whilst promoting Teamwork, Respect and Enjoyment ensuring good discipline from everyone and displaying excellent sportsmanship amongst our girls.
- To provide adequate First Aid support at all levels

#### **Junior Male Rugby**

- To have a squad size of 20+ in each age group
- To have at least one Level 2 qualified or equivalent coaches per age group, aspiring to 2 per age group
- To ensure a steady progression of Colts players into Men's teams each season
- To provide adequate First Aid support at all levels

#### **Boys and Girls Mini Rugby**

- To provide a fun, no pressure environment to start playing Rugby.
- To attract new coaches and volunteers who will follow their children through the club.
- To provide adequate First Aid support at all levels



# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 30 APRIL 2024**

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#### **Social Rugby, Referees and Volunteers**

- Continue to support and grow our touch and walking rugby so that we can develop these teams and play regular (monthly) fixtures.
- Offer a pathway for Referees so that we can become a central training facility for new officials in the South West.
- Support our Volunteers with adequate funding for training equipment when needed. Continue to recognise our Volunteers by way of annual awards ceremony.
- Establish Doric Park as a key regional Rugby and Sport centre for training courses on Rugby, First Aid, Mental Health. Further to this look for opportunities to host a broader range of sporting activities for other clubs, groups, and organisations.

#### **Commercial Operations**

- Diversify and maximise revenue streams from Doric Park as a venue.
- Create apprenticeship opportunities within our commercial business to provide genuine community development.

#### **Sponsorship**

Whilst recognising that the current financial climate is difficult the club will continue to work to broaden its appeal and offering to local businesses through the development of a broader range of sponsorship opportunities. A new prospectus has been produced with a focus of bringing a wider and more accessible range of commercial opportunities to those who wish to invest in sponsoring our club.

#### **Digital Footprint**

The club has made significant progress in developing its digital footprint, including social media, websites, and its weekly e-zine Park Life which has been relaunched in 2024 with the aim of enhancing its presence and by doing so:

- Increase its presence and levels of publicity.
- Improve communications with the membership and the wider public.
- increase commercial activities and sponsorship.
- Promote Doric Park as a community asset, social and business venue.

#### **Measurement of Future Success**

##### **Reasons for Measuring**

- Help us achieve our shared objectives.
- Identify age groups with actual or potential problems.
- Offer help and support where needed.
- Ensure that our standards are met on inclusivity regardless of age, gender, ability, or finances.

#### **Senior Ladies and Men's Rugby**

- Player numbers increased year on year.
- Coach numbers increased year on year.
- Coach qualifications in the year
- League & Cup progress

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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### Junior Rugby

- Player numbers increased year on year.
- Coach numbers increased year on year.
- Coach qualifications in the year
- Cup progress

### Mini's Rugby

- Player numbers increased year on year.
- Coach numbers increased year on year.
- Coach qualifications in the year
- Set a minimum match target each year.

### Social Rugby, Referees and Volunteers

- The touch and walking rugby teams enhance their playing numbers and play at least 6 fixtures during the season with two of those being attendance at a recognised festival.
- The club hosts at least 1 RFU referees training event per year.
- An annual volunteer recognition event is held.

### Membership

- As a minimum 2 additional benefits are added to the Members benefit package.
- The club membership as a minimum is maintained within 5% of its existing level with an aspiration to grow by 5% during the 24/25 season.
- The club secures at least 1 further corporate membership.

### Commercial Operations

- Trowbridge RFC (2016) Ltd as a minimum year on year provides an increase in its donation to the club commensurate with the Consumer Price Index at the close of the annual accounts.
- The club employs a minimum of 1 Apprentice within its commercial operations.
- Further diversification of commercial activities resulting in a 25% increase use of the playing areas of the club for commercial activities.

### Sponsorship

- For the fiscal year 24/25 there is an increase in sponsorship revenue of 10% with a stretch target of 20%.

### Facilities

- **Overflow Car Parking:-** The development of additional parking capacity at the end of pitch one to reduce the reliance on Paxcroft Farm overflow parking.
- **Stand:-** The installation of a stand on pitch one opposite the club house. This is to be funded through sponsorship and debentures.
- **Catering Facilities:-** Outside mobile catering is provided during the weekend for matches and training
- **Storage:-** 3 replacement storage container sourced and installed.
- **Replacement Scoreboard:-** Installation of a and electronic scoreboard.
- **EV Charging Points:-** Installation of EV charging points in the main car park.
- **Solar Panels:-** Installation of solar panels on the club roof.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

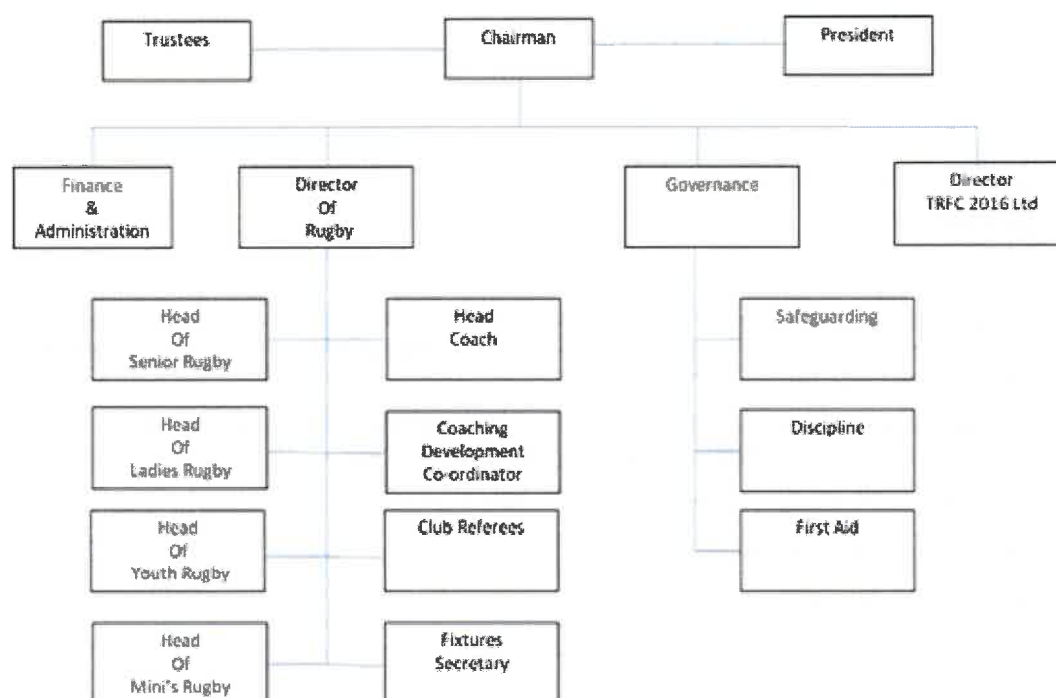
## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

### Structure, governance and management

The Trowbridge RFC 1931 charity is established and governed through its constitution document which was last updated on 1st August 2016 and is at revision 2. The charity has a trading subsidiary Trowbridge RFC 2016 Ltd. Trustees are appointed in accordance with paragraphs 12 and 13 of the Clubs Constitution.

A simplified representation of the organisation is shown in the diagram below.



# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

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

The Trustees of the club typically serve a 5-year rotation attending up to four formal meetings per year in addition to specific planned interactions with the elements of the club they have been assigned to liaise with as part of their role. In establishing board of trustee, the club aims to balance fair representation together with the knowledge and skills required to provide effective governance, knowledge, and support to the organisation. Typically, we seek to ensure that there is balance across the trustees to complement the business line structure that supports the club's ambitious and diverse business model. with experience and skills in:

- Finance
- Employment Law
- Health & Safety
- Practical knowledge of the Community game of Rugby
- Charity Sector Experience
- Leadership, People and Culture

Trowbridge RFC (TRFC) is committed to broadening and developing its offer to the wider community and as such we are seeking to build a wider representation across all interests of the club together with ensuring wherever possible to ensure we have proportionate gender representation.

The recruitment process begins one-year prior election as we seek to assess the ongoing requirement for the next trustee vacancy before selecting possible candidates ahead of election.

On or before their appointment each new charity trustee is provided with a copy of:

- The Clubs constitutions including any amendments that have been made.
- The Charity Trustees' latest annual report and statement of accounts.

Once elected Trustees will then receive a structured induction programme.

### **Trustees:**

Steve Thompson-Martyn - Chair of Trustees  
Ron Jones  
Alistair Morrison- Term ends July 2024  
Matthew Weaver  
David Solomon  
Beverley Roberts

### **Trowbridge RFC 1931 Management Board**

Honorary Club President – Chris Lamb  
Honorary Club Chairman – Derek Tucker  
Honorary Director of Rugby – Matt Howard (Resigned 6/12/2023) Scott Williams Interim Director Of Rugby  
Honorary Finance & Administration Manager – Kevin Davis  
Honorary Governance Manager – Sarah Davies (01/2/2023) James Cook assumed responsibility.  
Representative (Honorary Director) from TRFC Trading Subsidiary

### **Trowbridge RFC (2016) Ltd Appointed Directors**

Chris Lamb  
Charles Roberts  
Derek Tucker

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

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#### Governance and oversight review

In February 2024 Sarah Davies stood down as Head of Governance to avoid any conflict of interest with her role as Doric Park Facilities Manager, with James Cook taking on the role. All officers of the Governance sub-committee remain in post

In taking up the role of Head of Governance James Cook has and continues to undertake a full review of all governance policies and processes, a review that is due for completion by 31<sup>st</sup> July 2024. In addition as the activities of the Club continue to develop the suggested policies set out by the Charity Commission are reviewed constantly with regards to their relevance to the Clubs operations. The following sets out a brief overview of Governance matters that have arisen over the last 12 months.

Following a challenging start to the season, with a particularly long running case, the season has ended with the Club in a good position regards governance. The major remaining action stemming from the review completed is to update and rationalise the number of policy documents the Club has by the 31<sup>st</sup> July 2024.

**Rugby Safe:-** There were no significant changes to the RFU's requirements and the Clubs approach to ensuring compliance. Player requirements with regards studs & referees to check studs before matches, was re-communicated to coaches, team managers and club referees.

**First Aid:-** The Clubs in house first aid trainer provided a number of training sessions through the season to accredit new first aiders and refresh current ones. The Club continues to have good cover, ensuring there are a minimum of 2 first aiders for each of the age group in the Mini and Junior sections. A challenge remains with the provision of first aid certificates to volunteers who have completed the course, this is being followed up with the organisation providing training accreditation.

**RFU Game Management Systems (GMS):-** There has been no change to the previous season, with the registration of players for all age groups (Mini, Junior, Senior Women and Senior Men) being progressed, however, this has required significant micro management from the Clubs Registration and Membership Secretary. The functionality of the GMS system has continued to be problematic, particularly with regards to creating team selections, compiling match cards and recording results. This has proved to be particularly frustrating for volunteers in key roles responsible for these activities. There will be further challenges as we enter the 2024/25 season because the RFU is changing the approach to senior player registration. The change requires all senior players to complete their own registration with the Club. The RFU has appointed consultants to review the GMS with a view to either a significant upgrade or replacement.

**TRFC Membership:-** After many years as the TRFC Membership Secretary, at the end of 2022/23 season, Mike James stepped down with Erron Cook taking on this role in conjunction with her role as the Clubs Registration Officer. This change and the linking of the 2 roles has provided better coherence and clarity with regards the Clubs membership and player base. A full review and audit of membership and registrations has been completed, resulting in a cleansing of the Club records, however there remains further work to do in this area.

**Safeguarding:-** A number of issues earlier in the season, created a very high workload, but this has returned to a more normal volume towards the end of the season. An audit by the Dorset & Wiltshire RFU (D&W RFU) Safeguarding Officer remains overdue, which has been chased a number of times by TRFC.

**Discipline:-** A good season with regards to on field discipline, with the club only receiving 2 red cards across its 3x Senior Men's, 1x Senior Women and 8x Junior Boys & Girls teams.

# **TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

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### **Decision Making**

The general provision for members taking decisions is defined in paragraph 10 of the clubs' constitutions.

Through their election and appointment by the members at the Annual General Meeting, the Management Board of TRFC are responsible for decisions concerning the day-to-day management and execution of the Club's activities in relation to its charitable aims and delivering public benefit. This also encompasses the commercial activities of its trading arm Trowbridge RFC 2016 Ltd. Decisions are made and ratified at monthly Management Board meetings.

### **Pay and Remuneration**

Staff remuneration rates are set and reviewed annually based upon market rates for the sector and prevailing relevant Statutory Living Wage criteria. Length of service, experience and impact upon our business performance are also taken into consideration. This year has seen a significant increase in the Statutory Living Wage.

### **Risk**

The major risks to the Clubs sporting and business activities are reviewed annually and systems and/or procedures have been established to manage these risks.

### **Collaboration and Community Activities.**

Doric Park has continued to be the home of affiliated clubs that include:

- Avon Valley Runners
- Trowbridge Bridge Club

The Club has continued to collaborate and foster its relationships with several organisations and through its affiliation to the RFU and D&W RFU it has promoted, hosted and supported activities including:

- The RFU in delivering education and development activities for coaches, players, and administrators.
- Bath Rugby Community Team holiday coaching and skills clinic.
- Bath Rugby Foundation events with a specific focus on diversity and inclusion.
- STAR Scheme – Support Transform and Achieve through Rugby.

Further to this the Club routinely works with and supports activities delivered by:

- Wiltshire Area Sports Partnership (WASP)
- Trowbridge Town Council (TTC) Active Trowbridge.

The Club has been an early participant and supporter of the STAR scheme which supports rugby access to individuals who have in some way been disadvantaged. The Club has an active engagement programme with local schools and colleges striving to host multi school events in partnership. The Clubs free summer fun sessions for local children of primary school age continue and remain popular. The sessions delivered by the Clubs volunteer coaches play a significant part in the Club's outreach programme to the local community which in turn promotes the club.

As part of its wider charitable activities the Club has also provided support to:

- Teenage Helpline
- Wiltshire Council Fostering Services.
- Wiltshire Air Ambulance

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2024**

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The trustees' report was approved by the Board of Trustees.



.....  
S R Thompson-Martyn

**Trustee**

Date: .....

17/07/24

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

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I report to the trustees on my examination of the financial statements of Trowbridge Rugby Football Club (1931) (the charity) for the year ended 30 April 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

  
**Katy Gooding**  
**Gooding Accounts Ltd**

24 Warminster Road  
Westbury  
Wiltshire  
BA13 3PE  
United Kingdom

Dated: 12/08/2024



# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

Current financial year		Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
<b>Income and endowments from:</b>						
Donations and legacies	3	79,563	-	-	79,563	87,664
Charitable activities	4	30,223	-	-	30,223	32,317
Other trading activities	5	101,976	-	-	101,976	79,473
Investments	6	21,083	-	-	21,083	18,213
Other income	7	38,667	-	-	38,667	39,537
<b>Total income</b>		<b>271,512</b>	<b>-</b>	<b>-</b>	<b>271,512</b>	<b>257,204</b>
<b>Expenditure on:</b>						
Charitable activities	8	225,765	15,099	24,793	265,657	253,712
<b>Total expenditure</b>		<b>225,765</b>	<b>15,099</b>	<b>24,793</b>	<b>265,657</b>	<b>253,712</b>
<b>Net income/(expenditure)</b>		<b>45,747</b>	<b>(15,099)</b>	<b>(24,793)</b>	<b>5,855</b>	<b>3,492</b>
Transfers between funds		(30,702)	30,702	-	-	-
<b>Net movement in funds</b>	<b>10</b>	<b>15,045</b>	<b>15,603</b>	<b>(24,793)</b>	<b>5,855</b>	<b>3,492</b>
<b>Reconciliation of funds:</b>						
Fund balances at 1 May 2023		158,782	113,503	1,486,368	1,758,653	1,755,161
<b>Fund balances at 30 April 2024</b>		<b>173,827</b>	<b>129,106</b>	<b>1,461,575</b>	<b>1,764,508</b>	<b>1,758,653</b>

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

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

Prior financial year		Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	62,438	25,226	-	87,664
Charitable activities	4	32,317	-	-	32,317
Other trading activities	5	79,473	-	-	79,473
Investments	6	18,213	-	-	18,213
Other income	7	39,537	-	-	39,537
<b>Total income</b>		231,978	25,226	-	257,204
<b>Expenditure on:</b>					
Charitable activities	8	214,709	10,469	28,534	253,712
<b>Total expenditure</b>		214,709	10,469	28,534	253,712
<b>Net income/(expenditure)</b>		17,269	14,757	(28,534)	3,492
Transfers between funds		(27,881)	27,881	-	-
<b>Net movement in funds</b>	10	(10,612)	42,638	(28,534)	3,492
<b>Reconciliation of funds:</b>					
Fund balances at 1 May 2022		169,394	70,865	1,514,902	1,755,161
<b>Fund balances at 30 April 2023</b>		158,782	113,503	1,486,368	1,758,653


# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		1,562,680		1,571,870
Investments	15		100		100
			<u>1,562,780</u>		<u>1,571,970</u>
<b>Current assets</b>					
Debtors	16	34,050		14,751	
Cash at bank and in hand		198,919		188,312	
		<u>232,969</u>		<u>203,063</u>	
<b>Creditors: amounts falling due within one year</b>	18	(31,241)		(16,380)	
<b>Net current assets</b>			<u>201,728</u>		<u>186,683</u>
<b>Total assets less current liabilities</b>			<u>1,764,508</u>		<u>1,758,653</u>
<b>Net assets</b>			<u>1,764,508</u>		<u>1,758,653</u>
<b>The funds of the charity</b>					
Restricted income funds	21	1,461,575		1,486,368	
Unrestricted funds - general		173,827		158,782	
Unrestricted funds - Designated funds	22	129,106		113,503	
		<u>1,764,508</u>		<u>1,758,653</u>	


The financial statements were approved by the trustees on 17.07.2024.


  
B Roberts  
Trustee

  
D Solomon  
Trustee

  
S R Thompson-Martyn  
Trustee

  
R D Jones  
Trustee

  
A N Reidford Morrison  
Trustee

  
M Weaver  
Trustee

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

#### Charity information

Trowbridge Rugby Football Club (1931) is a Charitable Incorporated Organisation (CIO) registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	50 years straight line
Land	Not depreciated
Plant and equipment	10 years straight line
Fixtures and fittings	7 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds general	Unrestricted funds Designated funds	Total	Unrestricted funds general	Unrestricted funds Designated funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	19,994	-	19,994	10,124	-	10,124
Grants receivable	-	-	-	-	25,226	25,226
Membership fees	59,569	-	59,569	52,314	-	52,314
	<u>79,563</u>	<u>-</u>	<u>79,563</u>	<u>62,438</u>	<u>25,226</u>	<u>87,664</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Club function events</b>		
Club function income	<u>30,223</u>	<u>32,317</u>

#### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Commercial trading operations	<u>101,976</u>	<u>79,473</u>

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	18,864	17,917
Interest receivable	2,219	296
	<u>21,083</u>	<u>18,213</u>

### 7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	591
Advertising and sponsorship	38,667	38,946
	<u>38,667</u>	<u>39,537</u>



# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

### 8 Expenditure on charitable activities

	Club function events 2024 £	Sport activities 2024 £	Operation of club 2024 £	Total 2024 £	Club function events 2023 £	Sport activities 2023 £	Operation of club 2023 £	Total 2023 £
<b>Direct costs</b>								
Staff costs	-	7,105	40,663	47,768	-	6,925	45,380	52,305
Depreciation and impairment	-	-	39,892	39,892	-	-	38,270	38,270
Club function events	16,608	-	-	16,608	30,347	-	-	30,347
Sport activities	-	51,543	-	51,543	-	45,252	-	45,252
Operation of club	-	-	1,776	1,776	-	-	2,358	2,358
Rent & water	-	-	22,698	22,698	-	-	16,024	16,024
Light & heat	-	-	63,814	63,814	-	-	42,386	42,386
Insurance	-	-	5,115	5,115	-	-	5,111	5,111
Telephone	-	-	918	918	-	-	1,369	1,369
Other office costs	-	-	1,042	1,042	-	-	1,601	1,601
Advertising	-	-	926	926	-	-	4,303	4,303
Subscriptions	-	-	6,749	6,749	-	-	7,543	7,543
Bank charges	-	-	185	185	-	-	102	102
	16,608	58,648	183,778	259,034	30,347	52,177	164,447	246,971
<b>Share of support and governance costs (see note 9)</b>								
Governance	6,623	-	-	6,623	6,741	-	-	6,741
	23,231	58,648	183,778	265,657	37,088	52,177	164,447	253,712
<b>Analysis by fund</b>								
Unrestricted funds - general	23,231	58,648	143,886	225,765	37,088	52,177	125,444	214,709
Unrestricted funds - Designated funds	-	-	15,099	15,099	-	-	10,469	10,469
Restricted funds	-	-	24,793	24,793	-	-	28,534	28,534

**TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2024**

8	Expenditure on charitable activities	(Continued)					
		23,231	58,648	183,778	265,657	37,088	52,177
						164,447	253,712

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	6,623	6,741
<b>Analysed between:</b>		
Club function events	6,623	6,741

### 10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,700	1,790
Depreciation of owned tangible fixed assets	39,892	38,270

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	4
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	45,721	50,120
Social security costs	1,304	1,399
Other pension costs	743	786
	47,768	52,305

There were no employees whose annual remuneration was more than £60,000.

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 14 Tangible fixed assets

	Freehold property £	Land £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>					
At 1 May 2023	1,055,921	620,444	161,372	91,193	1,928,930
Additions	3,302	-	10,336	17,064	30,702
At 30 April 2024	1,059,223	620,444	171,708	108,257	1,959,632
<b>Depreciation and impairment</b>					
At 1 May 2023	199,294	-	82,481	75,285	357,060
Depreciation charged in the year	21,184	-	13,416	5,292	39,892
At 30 April 2024	220,478	-	95,897	80,577	396,952
<b>Carrying amount</b>					
At 30 April 2024	838,745	620,444	75,811	27,680	1,562,680
At 30 April 2023	856,627	620,444	78,891	15,908	1,571,870

### 15 Fixed asset investments

	Other investments £
<b>Cost or valuation</b>	
At 1 May 2023 & 30 April 2024	100
<b>Carrying amount</b>	
At 30 April 2024	100
At 30 April 2023	100

Investments in subsidiaries are measured at cost less impairment. Included within investments in a 100% holding in the ordinary share capital of Trowbridge RFC (2016) Ltd, company number 10120909. Its registered office address is Doric Park, Paxcroft, Hilperton, Trowbridge, Wiltshire, United Kingdom, BA14 6JB. At the year end, the aggregate capital and reserves of the company amount to £100 (2023: £100)

Turnover for the year was £397,136 (2023: £339,232). Cost of sales and administration costs totaled £295,159 (2023: £259,759). Profit for the year, before donations to Trowbridge Rugby Football Club was £101,977 (2023: £79,473).

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries		100	100

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 16 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,251	1,720
Amounts owed by fellow group undertakings	3,451	-
Other debtors	8,375	6,833
Prepayments and accrued income	20,973	6,198
	<u>34,050</u>	<u>14,751</u>

### 17 Loans and overdrafts

	2024	2023
	£	£
Bank overdrafts	-	1,810
	<u>-</u>	<u>1,810</u>
Payable within one year	-	1,810
	<u>-</u>	<u>1,810</u>

### 18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank overdrafts	17	-	1,810
Other taxation and social security		1,219	506
Deferred income	19	18,414	-
Trade creditors		5,263	9,054
Amounts owed to fellow group undertakings		-	1,019
Accruals and deferred income		6,345	3,991
		<u>31,241</u>	<u>16,380</u>

### 19 Deferred income

	2024	2023
	£	£
Other deferred income	18,414	-
	<u>18,414</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	18,414	-
	<u>18,414</u>	<u>-</u>
Movements in the year:		

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 19 Deferred income (Continued)

Deferred income at 1 May 2023	-	-
Resources deferred in the year	18,414	-
Deferred income at 30 April 2024	18,414	-

### 20 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	743	786

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2023	Resources expended	At 30 April 2024
	£	£	£
Restricted fixed asset fund	1,485,528	(24,635)	1,460,893
Grant- grounds equipment	840	(158)	682
	1,486,368	(24,793)	1,461,575
Previous year:	At 1 May 2022	Resources expended	At 30 April 2023
	£	£	£
Restricted fixed asset fund	1,513,904	(28,376)	1,485,528
Grant- grounds equipment	998	(158)	840
	1,514,902	(28,534)	1,486,368

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

#### 22 Unrestricted funds - Designated funds

These are unrestricted designated funds

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
Fixed assets purchased out of General funds	85,503	-	(15,099)	30,702	101,106
Building and capital asset reserve	28,000	-	-	-	28,000
	<u>113,503</u>	<u>-</u>	<u>(15,099)</u>	<u>30,702</u>	<u>129,106</u>

Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
Fixed assets purchased out of general funds	42,132	25,226	(9,736)	27,881	85,503
Building and capital asset reserve	28,000	-	-	-	28,000
Ashford homes donation	733	-	(733)	-	-
	<u>70,865</u>	<u>25,226</u>	<u>(10,469)</u>	<u>27,881</u>	<u>113,503</u>

#### 23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	<u>158,782</u>	<u>271,512</u>	<u>(225,765)</u>	<u>(30,702)</u>	<u>173,827</u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	<u>169,394</u>	<u>231,978</u>	<u>(214,709)</u>	<u>(27,881)</u>	<u>158,782</u>

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 24 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
<b>At 30 April 2024:</b>				
Tangible assets	-	101,105	1,461,575	1,562,680
Investments	100	-	-	100
Current assets/(liabilities)	173,727	28,001	-	201,728
	<u>173,827</u>	<u>129,106</u>	<u>1,461,575</u>	<u>1,764,508</u>
	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
<b>At 30 April 2023:</b>				
Tangible assets	-	85,502	1,486,368	1,571,870
Investments	100	-	-	100
Current assets/(liabilities)	158,682	28,001	-	186,683
	<u>158,782</u>	<u>113,503</u>	<u>1,486,368</u>	<u>1,758,653</u>

### 25 Related party transactions

As at 30 April 2024, Trowbridge Rugby Football Club (1931) was owed £3,451 (2023; £1,019 owed to) by its trading subsidiary Trowbridge RFC (2016) Ltd.



**Trowbridge Rugby Club (1931)**  
**Management information**  
**Year ended 30 April 2024**

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

**Trowbridge Rugby Club (1931)**  
**Detailed Statement of Financial Activities**  
**Year ended 30 April 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b><u>Donations and legacies</u></b>		
Donations	19,994	10,124
Subscriptions	59,569	52,314
Government grant	-	25,226
<b>Total of income from Donations and legacies</b>	<b>79,563</b>	<b>87,664</b>
<b><u>Charitable activities</u></b>		
Club function income	30,223	32,317
<b>Total of Charitable activities</b>	<b>30,223</b>	<b>32,317</b>
<b><u>Other trading activities</u></b>		
Commercial trading operations	101,976	79,473
	<b>101,976</b>	<b>79,473</b>
<b><u>Investments</u></b>		
Rents received	18,864	17,917
Deposit account interest	2,219	296
	<b>21,083</b>	<b>18,213</b>
<b><u>Other income</u></b>		
Advertising and sponsorship	38,667	38,946
Miscellaneous income	-	591
	<b>38,667</b>	<b>39,537</b>
<b>TOTAL INCOME</b>	<b>271,512</b>	<b>257,204</b>

**Trowbridge Rugby Club (1931)**  
**Detailed Statement of Financial Activities**  
**Year ended 30 April 2024**

	2024 £	2023 £
<b>Expenditure</b>		
<b><u>Expenditure on charitable activities</u></b>		
<b>Club function events</b>		
Club function events	16,608	30,347
	<b>16,608</b>	<b>30,347</b>
<b>Sport activities</b>		
Head coach salary	7,055	6,925
Head coach pension	50	-
Playing expenses	51,543	45,252
	<b>58,648</b>	<b>52,177</b>
<b>Operation of club</b>		
Wages	38,666	43,245
Employers NIC	1,304	1,399
Pension costs	693	736
Rent & Water	1,776	2,358
Light & Heat	22,698	16,024
Repairs & Maintenance	63,814	42,386
Insurance	5,115	5,111
Telephone	918	1,369
Other office costs	1,042	1,601
Depreciation	39,892	38,270
Playing expenses	-	-
Advertising	926	4,303
Subscriptions	6,749	7,543
Bank charges	185	102
	<b>183,778</b>	<b>164,447</b>
<b><u>Governance costs</u></b>		
Admin support	4,923	5,041
Accountancy fees	1,700	1,700
	<b>6,623</b>	<b>6,741</b>
<b>TOTAL COST</b>	<b>265,657</b>	<b>253,712</b>
<b>Net income/ (expenditure)</b>	<b>5,855</b>	<b>3,492</b>