

Charity registration number 1168769 (England and Wales)



**TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

# 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 M Weaver C Roberts	(Appointed 17 July 2024)
Senior management	Chris Lamb Derek Tucker Scott Williams Kevin Davis  James Cook Any Director	President Chair Director of Rugby Finance and administration manager Governance manager Representative of trading subsidiary
Charity number (England and Wales)	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 2025*

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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 2025.

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 5 trustees who meet every 3-4 months, since the last report and the 2024 AGM the trustees have held four meetings. This year the format of those meetings has changed to reflect a commitment to work ever more closely with Management Board members and during the year we have had focussed sessions with Minis/Juniors, Governance and the club president to provide a vision for future priorities. James Cook took on the governance role, returning to feedback to trustees in July 2025. There is an absolute need to ensure that the governance required to run the club via Charity Commission, Companies House and the RFU, whilst having different purposes is joined up. James has done some very important work to deliver this and we will develop this more in 2025/26. In June representatives of the trustees met with representatives of the management board to beginning to forge a new cadence of meetings next year. As trustees we are guided by the Charity Commission and in recent weeks, new guidance has been issued on ensuring trustees are ever closer to ensuring the financial vitality of the charity is maintained.

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 or designated alternate 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 has been further developed during the 2024/25 season and will now expand significantly in 2025/26.

The Charity/Club continues to operate in adverse economic conditions which are forecast to prevail in 2025/26. 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. The demand on investment grows exponentially and in recent months the club has invested heavily in infrastructure to gear us up for future success. There has been a continued emphasis on identifying new sources of funding & sponsorship which will be more important next year. 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. Planned government legislation with the employment rights bill places further strain on our staffing costs and flexibility. 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 a reasonable financial performance, through the hard work of the facilities team in terms of generating revenue through lettings and careful management of staff costs. Cost conscious initiatives will need to be maintained next year to ensure the club meets its budget. The annual accounts reflect the 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.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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From a rugby perspective the club has had a fantastic year and has continued to strengthen its position and rugby offering, which continues in contrast to the general trends within the community game. The community game across the UK continues to face into many challenges. 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. Our youth sections are also committed to working with outside agencies to offer participation to disadvantaged groups within our community. In 2024/25 continued focus has been placed on the quality and breadth of support offered to all participants of our rugby programme. Over the last 12 months under the leadership of the Director of Rugby there has been significant emphasis on improving the quality and standards of coaching and important changes to the playing leadership roles. The trustees recognise and support the professionalism and dedication that all of our 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”.**

### **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, vision 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 development what capital investment is required to enhance the Doric Park facilities.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 30 APRIL 2025***

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### **Public benefit**

Trowbridge Rugby Football Club (1931) provides facilities and supports amateur rugby activities for the local community and where complimentary other amateur sports.

The Trowbridge Town Council proposal to build an all-weather football/rugby training pitch and facilities alongside the clubs Doric Park site did not materialise and there is little to no prospect of an alternative scheme.

After serving for five consecutive years as a Trustee the current Chair is required to stand down at this AGM and would like to thank his fellow trustees for their invaluable support, advice and time they willingly give. It has been a privilege to see how the club has bounced back from the Covid years to once again being a thriving club that is at the heart of our community. The Chair has enjoyed working with the Management Board and building a more symbiotic relationship which will continue to develop. It has been an honour to serve TRFC and will continue to do so.

In recognition of the considerable time and hard work and time that the Management Board, staff, and army of volunteers give to our Club, the Trustees once again propose a formal thank you.

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

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

**FOR THE YEAR ENDED 30 APRIL 2025**

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### **Activities**

#### **Summary**

The Trowbridge Rugby Club 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 2024-25 season was the best ever in terms of results and maintained a healthy number of players playing for our club but in general the rugby offering has broadened, and the playing community has become more diverse.

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 the 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. During 2024/25 the management board has also reviewed its capacity and succession planning and a new junior board has been established to support certain aspects of developing the club.

The club's commercial activities continue to critical to the funding of the rugby offering and maintenance of the club's infrastructure. Trustee Charlie Roberts is now working hard with the club function staff to explore how we can generate more income against a slightly disappointing 2024/25 particularly affected by a disappointing Christmas programme of events. The focus on trading in conjunction with a continues focus concerning sponsorship will enable the club to carry on with its essential maintenance programme and to continue to invest in the refurbishment of the facilities, replace fixtures and fittings and provide an additional set of floodlights, the latter being a necessity to create additional capacity for evening activities during the winter months. Doric Park after 11 years is at the point where the club need to invest appropriately in both the buildings and the grounds. In terms of new initiatives, the club has also embarked on building its first stand for spectators.

There has been a concerted effort this year to continue to deliver a social offering for members with a steady flow of events across the year including promotions to actively encourage people to stay and participate post-match and to use the facilities outside of match days. In addition to this a number of Christmas parties for members, local businesses and the community were again booked in 2024 but the format of these events meant a lower than hoped for return for the club. These activities continue to generate 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 2025**

### 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	2023	2024	2025
Life Members	6	6	6
VP and VP Spouse	92	91	94
Senior players men	90	140*	82
Senior players women	16	40*	12
Family inc minis and juniors	812	813	833
Associate	7	6	6
Corporate	8	8	9
Social	49	28	30
<b>Total</b>	<b>1036</b>	<b>1087</b>	<b>1072</b>

Numbers with \* against them reflect registered players not those actively paying membership. Changes to the GMS system on 1<sup>st</sup> July 2024 have allowed us to report these figures differently in 2025.

It should be remembered that in 2024 the RFU 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.



# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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

The rugby club's principal funding sources come from membership subscriptions, sponsorship, profits from the trading subsidiary, donations from corporate organisations and individuals. 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.

### **Facilities and Infrastructure**

With the pressure on fundraising the optimisation of the club's facilities are critical. Derek Tucker once again sets out below the progress that has been made over the last 12 months.

#### **AGM Report Facilities 2025**

These are some of the most challenging times ever seen in the hospitality business, and with over 300 pubs having closed in England/Wales during 2024 it is increasingly difficult in this sector.

Our business operates on a permanent full-time staff of 3, and we have further outsourced items like cleaning over the past 12 months to minimise our fixed costs.

The business is sound, and with good stewardship from our General Manager, plus office manager and head groundsman we have, to a large extent, bucked the trend.

Staff costs are a constant issue, and we have had to manage these much more strictly than historically and make hard decisions. It is no longer viable to open the Club on quiet days just to see if anyone turns up, which is why we have closed over Christmas, Easter etc.

#### **Facilities Expenditure**

As the building ages we have had to update a number of kitchen appliances and other items through the year to not only remain compliant with statutory requirements, but also streamline processes around catering etc.

Upgrades to the main bar area like the privacy blinds, rearranged entrance hall, new TVs etc have been funded in part by a £10,000 grant contribution from the RFU.

All compliance related items like fire doors, fixed electrics etc have been tested and confirmed as meeting statutory requirements.

On the back of a sponsorship deal we have installed a Robotic mower (zero cost to the club) to maintain areas of the pitches. This has a positive impact on our carbon footprint (a necessary requirement of any planning applications) and has enabled us to better manage pitch maintenance both regularly and through sickness/holiday absences.

Bar flooring has been upgraded in line with forecast expenditure at last AGM.

We will continue to be as efficient as possible around expenditure, but where outside contractors are involved, the costs have escalated significantly over the last couple of years in line with rising staff costs.

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

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

***FOR THE YEAR ENDED 30 APRIL 2025***

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### **Changes to trading patterns**

The facilities team is constantly striving to evolve the club's offering and build new business, and we have an excellent team to facilitate this. Unfortunately, the changed social/economic demographic means this is a constant challenge.

As an example, we saw last year that whilst the Christmas Parties have been a constant success in recent years, and ticket sales in advance looked positive the actual turnout was poor which negatively impacted bar sales at the events. Our conclusion is that although many Corporates block booked tickets, their staff increasingly failed to turn up at the events. As a consequence, we have changed the structure of sales this year.

We are fortunate to have very good staff managing and looking after TRFC/Doric Park, but in a world of ever rising costs the challenge going forward is to raise revenue. There is less scope to keep cutting costs as these have been trimmed a lot in recent years.

We have excellent facilities that are maintained to a high standard, and a great location, that enables us to book regular wakes etc, plus we are actively seeking any extra revenue streams that become available.

### **Fundraising and Donations**

During the reporting period the club has increased its focus on sponsorship which has included the continuation of the players sponsorship scheme. Moving forward there will be greater focus on all aspects of sponsorship and trustee Matt Weaver will be working with the sponsorship team to add his commercial ideas.

The Doric Park site is beyond doubt the best Rugby facility in the area, but it is also the best all round sports/leisure conference facility for miles. All members should be justifiably proud of this, and it is important to remember that it is also busy 7 days of the week and therefore offers a great platform to advertise and promote local businesses. We are raising money where we can through various initiatives and plans but for every £1 earned through trading there is an offset cost.

Sponsorship represents a significant opportunity to substantially improve revenue by selling what we already have, so if any members are involved with local or national businesses that can provide additional sponsorship opportunities then please come forward. We have already held "Sponsors' meals" ahead of senior matches and tailored other packages to suit individuals. The success of Rugby at the Club and Doric Park is ultimately directly linked to the Club maximising revenue streams either from trading or sponsorship. It is of vital importance that every member gets behind the commercial side of our activities so that the Director of Rugby and the Rugby Committee can meet their ambitions on the pitch and provide the best rugby experience for players and supporters.

Further to this the club continues to benefit from donations from both members and other organisations as well as grant funding.

This significant focus has been as a result again of a concerted effort by a small number of club volunteers.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### Achievements and performance

#### 2024/25 Summary of Rugby Progress

The 2024/25 season has marked an inspiring and fulfilling chapter in the club's journey. We've witnessed tremendous success across all levels—both on and off the field—which reflects the dedication and hard work of everyone involved.

The "One Club Approach" ethos that was introduced continues to gain traction and flourish, fostering stronger unity and collaboration across all departments. This shared vision is not only taking root but is driving tangible progress and a renewed sense of purpose throughout the organisation.

This season has also brought about meaningful transformation, with several key roles evolving to better align with the club's long-term ambitions. These changes have strengthened our foundation and positioned us for continued growth and achievement in the seasons ahead.

#### Senior Rugby

The 2024/25 season has been nothing short of extraordinary for Trowbridge RFC, marking a significant milestone in the club's ongoing journey of growth and achievement. Our 1st, 2nd, and 3rd XVs all recorded their highest-ever league finishes—an outstanding reflection of the dedication, hard work, and collective spirit that defines our teams.

This season also saw the implementation of a new player led registration system, a significant change that involved moving over 100 players onto a new process. Huge thanks to Erron Cook and Josh Coombs, who led this project so efficiently. Our Membership Secretary served diligently, working with the selection committee to improve communications and chase memberships; a task that was vital to the club's ongoing sustainability.

The 1st XV showed real progress, building on last year's 6th place finish to secure 3rd in the league – an improvement across nearly every metric. We recorded more four-try bonus points (+3), scored 259 more points, conceded 67 fewer, and finished the season 26 league points better off than in 2023/24. Despite four narrow defeats by five points or fewer that ultimately cost us a title challenge, the team's growth has been hugely encouraging. The style of play was dynamic and entertaining, and performances reflected the hard work and dedication shown throughout the season.

**2nd XV - Champions!** Our 2nd XV were simply outstanding this year, going a perfect 16 from 16 in the Counties 2 Dorset & Wilts Central League to earn promotion to the Southern Counties South division. This unbeaten campaign was underpinned by increased training commitment and tactical discipline. Credit goes to Head Coach Oz Grant, Manager Josh Coombs, and Captain Nigel Kershaw for leading the group with excellence and determination.

**3rd XV - A Huge Step Forward** Our 3rd XV also had a fantastic season, finishing 2nd in the Counties 3 Tribute Dorset & Wilts League. For the first time in several years, the team fulfilled every fixture with a full squad - winning 11 of 15 matches. Their success was bolstered by a group of talented Academy graduates transitioning into senior rugby, bringing fresh energy and skill. Enormous credit must go to Manager Luke McCraith and Captain Chris Bray for their leadership and commitment.

Beyond league success, we proudly brought home two major titles. The club claimed victory at the prestigious Bath Combination 7s, showcasing our flair and competitiveness in fast-paced tournament play. Even more impressively, our 2nd XV delivered an unbeaten league campaign to secure the Counties 2 championship, a remarkable accomplishment that speaks volumes about their consistency and determination.

This season's achievements are the result of a unified club culture, committed coaching staff, and the unwavering support of our members, volunteers, and community. It's a proud time to be part of Trowbridge RFC, and we look forward to building on this success as we set our sights on even greater heights in the seasons to come.

The senior squad has demonstrated outstanding dedication both on and off the pitch. One notable highlight was the remarkable success of our Movember campaign, which raised over £10,000 for charity—an incredible achievement that reflects the commitment and character of these players beyond their athletic contributions.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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As we look ahead to the upcoming season, we do so with a refreshed coaching structure. Before we embark on this new chapter, I would like to express our sincere gratitude to *Ali Lund* for the tremendous effort, passion, and leadership he has invested into the senior section. His impact has been significant, and his legacy leaves the club in an excellent position to continue progressing.

We are delighted to welcome our new Head Coach, *Elliot Bowler*, whose experience and vision will be instrumental moving forward. Joining him are *Alex Kilbane* and *Ollie Bilton*, who will both take on dual roles as player-coaches—adding further strength and depth to our leadership team. As we move to a new leadership model, Thanks must go to those who played a leading role in 2024/25 **Coaches:** Elliott Bowler, Oz Grant, and Jimmy Rees have been exceptional in preparing and developing our players. **Managers:** Mark Durrant, Josh Coombs, and Luke McCraith ensured the smooth running of every matchday. **Physios:** Hayley Brewer and Paulina Ziokowski provided top tier care and rehab throughout the season.

#### Juniors

The junior section has enjoyed another successful year, competing with enthusiasm and determination in county cup fixtures, league matches, and friendlies. This season, our emphasis was firmly placed on both player and coach development, with a strategic focus on elevating the standard of coaching to help our young athletes grow and flourish.

We would like to extend our heartfelt thanks to *Graham Bussons* for his outstanding leadership and dedication over the past several years as Head of Juniors. His commitment and hard work have been instrumental in laying strong foundations for future success.

This year marked a new chapter, as the role of Heads of Juniors was taken up by *Justin Reid* and *Andy Evans*. Their appointment represents an exciting step forward for the section. Both Justin and Andy bring a shared passion for rugby development and coaching excellence. With a clear, forward-thinking vision and the support of the senior section, they are well-positioned to drive progress and inspire the next generation of players. The Juniors in summary:

#### Junior Boys

Numbers remain strong across the boys' teams although more work is needed for the Under 14s and under 15s who continue to be less optimal in terms of numbers. The Academy boys team had 30+ players. 10 + players have now moved forward into Senior Rugby securing positions in both the 2nd and 3rd teams. In terms of Playing Progress this season 10 Boys Academy players played for the seniors – all appeared for the 2nd team and for the 3rd team additionally a number of Academy Players were selected for the Dorset & Wiltshire team. Overall results generally across the age groups have been mixed with playing time adversely impacted by the poor weather this season. We have seen a welcome improvement in player performance. Ensuring our younger members experience the social side of rugby at the earliest opportunity is important, over the last 12 months the Under 12s (boys & girls) were welcomed to both the Junior Xmas parties and presentation evenings. Our Xmas and presentation evenings split in half – U12 to U14 on one night and U15 to U18 on the second. All Junior Age groups have sponsors for club playing shirts and, in some cases, multiple sponsors. Through greater social media presence we will showcase the profile and achievements of our younger players.

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

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

### **FOR THE YEAR ENDED 30 APRIL 2025**

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Looking forward to 2025-2026 a key aim is to maximise retention AND recruitment in 2025/26 our target age groups are Under 13s, Under 16s and Academy – unfortunately these are the most difficult due to the lack of rugby in schools. We are also heavily focused on retention by working with the new senior head coaches to improve the junior and senior integration. This will encompass the “Trowbridge Way” mindset. In terms of external recruitment, we will adopt a Pro-active approach from teams on a whole club level to work with schools and opposing clubs to promote TRFC. To enable this, we will require a dedicated school liaison to get into schools and understand what we can do in partnership to drive rugby up the agenda e.g. support training, offer playing opportunities, promote their rugby through our social media which will require an investment time and effort into consistent and innovative social media campaigns to promote Junior Rugby. Our targets are simple: a net increase in numbers in the junior section, no games cancelled due to lack of players the introduction of a Junior Sponsorship Scheme to maintain and build playing progress we will focus on the following areas

- Conduct a review of coaching for each age group and the relevant qualifications and courses attended. Check each age group has a broad set of coaches with relevant skills and that all coaches are engaged and adding value with each head coach.
- Heads of Juniors will be working closely with RFU co-ordinator to open up access to courses and mentoring tools.
- Organise RFU lead courses to be held at TRFC
- Assist with the TRFC Refereeing team to build referee numbers within TRFC and deliver courses. 2 of which are fully booked before the 25/26 season begins.
- Apply to join the RFU U14-U18 Coaching Development Program.
- Where there are gaps in coaching teams – address and support recruitment – encourage current Academy players to become coaches if interested
- Each age group to make use of Veo and review appropriately with their teams
- Each age group to have what equipment it reasonably needs to deliver results
- Work with the newly appointed fixtures team to ensure that they majority of matches for each age group are competitive and set a suitable challenge for the abilities of each team
- Target for each age group to be led by an ERCA qualified coach
- Target – minimum of 3 coaches per age group

#### **Junior Girls**

##### **Academy**

The first half of the season saw the girls teaming up with Royal Wootton Bassett Girls Academy to play in the Gloucestershire League. Performances were good and included several victories. As the season progressed, with a number of new girls joining the club and being in a position to field a full team of Trowbridge players, the decision was taken to enter the second half of the GRFU competitions “As Trowbridge”. Throughout the rest of the season, the girls played a number of fixtures in these competitions (league and cup) with mixed results.

With only a handful of players moving out of the academy age group, and a large, strong contingent moving up to academy next season from U16s, the academy is expected to be a full and active age group next year, entering into competitions as Trowbridge RFC. Representative rugby selection in the Dorset and Wilts U18 was achieved by three girls. Whilst one member was selected for the regional and England U18 training squads.

##### **Girls U16s**

At the start of the season the decision was taken to not enter the girls into the local league structures, having observed the leagues last year, it was anticipated that only the local clubs with very strong and experienced squads would be entering the leagues.

This was, in hindsight, a mistake as a number of the friendly fixtures throughout the season were cancelled due to oppositions having to play league games.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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In an effort to get more game time for the girls, fixtures were arranged with sides who we otherwise would not have taken fixtures with, which resulted in some heavy defeats.

However, these games were always useful learning experiences, and the girls never gave up.

The games were also interspersed with some really good competitive matches, in which the girls were able to gain some very spirited victories including a brace of very close games against Dorset Ravens (a cluster club including North Dorset and Castle Cary).

With only a small cohort of girls remaining in the U16s this year, and a similarly small group coming up from the U14s, conversations are beginning with Chippenham, Melksham, and Walcats (BoA, Frome and Walcot combined) about ensuring the girls have plenty of game play opportunity in the 2025/26 season.

Representative rugby selection via the Dorset and Wilts squad was achieved by 5 girls:

#### Girls U14s

Due to only having a small number of girls the decision was taken to combine on an informal basis with Chippenham RFC. This resulted in the girls playing the majority of the season under Chippenham colours. Gaining some great results in the GRFU league, finishing in second place in their group, before the second half of the season meant they were grouped with some of the strongest teams in the area.

With only a small group staying in U14s next year, conversations are beginning with Walcats to ensure girls get plenty of gametime in 2025/26

#### Minis

The 2024/25 season has been a vibrant and rewarding chapter for the Minis section at Trowbridge RFC, reflecting continued growth, enthusiastic participation, and a deep-rooted passion for the sport. In January 2025, the club proudly welcomed Michael Smith, Kev Shingles, and Matthew Keegan as the new Heads of Minis Rugby. Their appointment has brought renewed energy, forward-thinking ideas, and a shared dedication to nurturing the next generation of players.

At the core of the Minis section is a steadfast belief that every child deserves the chance to develop their rugby skills, grow in confidence, and discover a lifelong connection to the game. Whether learning the fundamentals or honing techniques on the pitch, the emphasis remains on creating a supportive and inclusive environment—one that champions teamwork, celebrates progress, and above all, ensures that every young player finds joy in their journey through rugby

Some of the highlights from the year include. A first for our Minis section, the Friday night floodlights match saw our U9s and U10s take on Frome in a thrilling evening of rugby. Played under the lights, the event created an electric atmosphere, with a packed sideline of parents and supporters cheering on the young players. Throughout the season, Minis players had the opportunity to test their skills and enjoy fun, engaging rugby at several festivals, including:

- Chippenham Rugby Festival
- Cleve Rugby Festival
- Bradford-on-Avon Rugby Festival
- Frome Rugby Festival

#### Womens

The Ladies section continues to thrive, with strong participation levels enabling them to fulfil 90% of their fixtures this season. Achieving a mid-table finish represents solid progress and a positive step in the direction we're aiming for. We were able to maintain good squad numbers finishing mid table and were proud to have one of our squad represent us for Dorset and Wilts RFU. A proud moment for the club.

While travel distances across the league have presented some logistical challenges, we're encouraged by the RFU's ongoing efforts to address this. Despite these obstacles, the commitment and enthusiasm within the squad remain high.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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Thank you goes to the coaching and leadership team for their support and clear developmental pathways for the players. Their work has been instrumental in driving growth and unity across the section.

Special recognition to David Wells, who stepped in as Head of Section two years ago, tackling significant challenges with energy and passion. Under his leadership, the Ladies section has reconnected with the club's broader ethos and made impressive strides forward. As David steps back to pursue new opportunities, we're pleased to welcome Willow Bailey into the role. We look forward to the next exciting chapter under her guidance.

Social Rugby is an important element of our community offering and this has thrived again over the last twelve months.

Our **Touch Rugby** sessions are going strong, with an average turnout of around 12 enthusiastic players. We have a fantastic mix of participants, with a 70/30 male-to-female ratio and a broad age range from 10 to 55. As the weather continues to improve, we're delighted to see numbers steadily increasing. The warmer days are clearly inspiring more people to get outdoors and join in the fun!

Our **Walking Rugby** group is thriving, with consistent attendance of 18 to 20 players each session. We make it a priority to take part in a tournament or joint training session every month, keeping the energy high and the team spirit even higher. Walking Rugby is gaining momentum across the UK, and we're proud to be part of this growing movement.

In July, we're excited to be attending the Kingswood Festival—renowned as the **biggest** Walking Rugby event in the world, with a record-breaking 52 teams lined up! Our group boasts an even 50/50 gender split, and we're always welcoming new members to join our vibrant, inclusive community.

More than just a sport, WR continues to be a fun, friendly, and social space where everyone feels welcome and supported.

Our volunteer team continues to flourish both on and off the field, and we are incredibly proud of the momentum we're building. First and foremost, a sincere thank you goes out to our dedicated coaches, administrators, and first aid personnel. Their commitment and passion are the backbone of our success—without their unwavering support, we simply couldn't offer the exceptional rugby experience our players and community enjoy.

#### Club Social Events

Over the past year, our calendar of social events has grown tremendously, and the enthusiasm from our members has been truly heartening. From the vibrancy of Trowfest to the excitement of Fireworks Night, festive Christmas Parties, memorable Awards Evenings, and much more—each event has brought people together and enriched the spirit of our club. These events don't come to life on their own. They are made possible by a dedicated group of volunteers who generously give their time and energy. We extend a heartfelt thank you and warm congratulations to everyone who has contributed so meaningfully.

#### Membership

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 has taken the decision to increase 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 on-going exploration, 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.

#### 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.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

### 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.

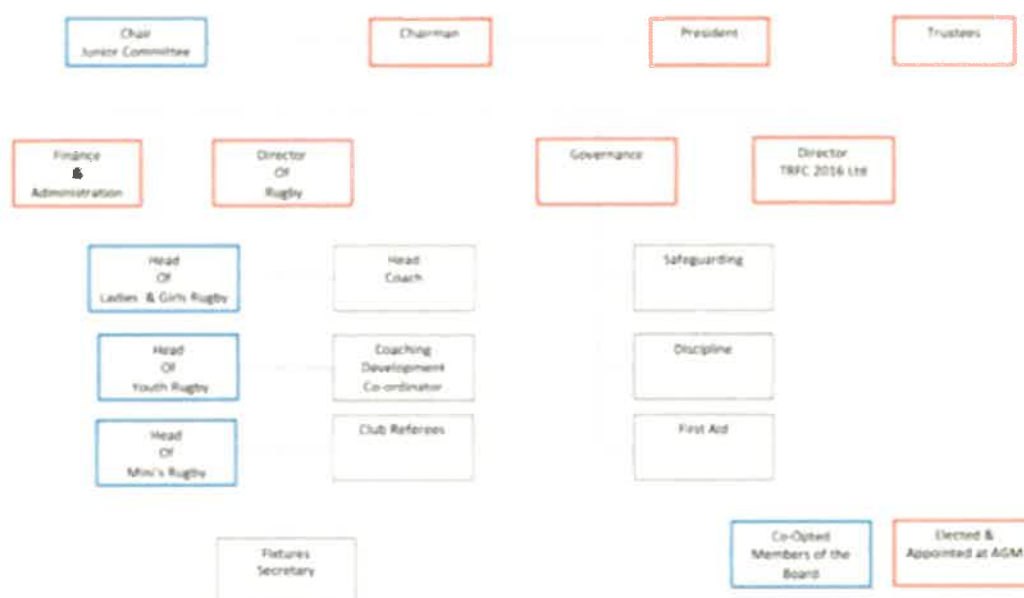
### Structure, governance and management

The Trowbridge RFC 1931 charity is established and governed through its constitution document which was last updated on 1<sup>st</sup> 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.

An updated representation of the organisation is shown in the diagram below.





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

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

**FOR THE YEAR ENDED 30 APRIL 2025**

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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.
- Charity Commission guides and information updates

Once elected Trustees will then receive a structured induction programme.

In 2024/25 there has been a planned recruitment drive by Chair-elect David Solomon to significantly increase the number of trustees and also the breadth of experience and perspective these trustees will bring. At the AGM there will be the largest intake of new trustees ever and more recruitment is planned.

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

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

***FOR THE YEAR ENDED 30 APRIL 2025***

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### **Trustees:**

Steve Thompson-Martyn - Chair of Trustees  
Ron Jones- Term end July 2025  
Matthew Weaver  
David Solomon  
Beverley Roberts  
Charles Roberts

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

Honorary Club President – Chris Lamb  
Honorary Club Chairman – Derek Tucker  
Honorary Director of Rugby – Scott Williams  
Honorary Finance & Administration Manager – Kevin Davis  
Honorary Governance Manager – James Cook  
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 2025

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#### Governance and oversight review

James Cook as Head of Governance has undertaken a full review of all governance policies, a review that is due for completion by 31<sup>st</sup> July 2025. In addition, as the activities of the club continue to develop we review constantly the suggested policies set out by the Charity Commission as 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.

#### 2024/2025 season in review

- Handover as Head of Governance completed in the summer of 2024.
- By the start of the 2024 season in September, a number of complaints, concerns, dis-agreements had been concluded.
- A number of Club Policies have been reviewed and updated following discussions with the RFU.
- Disciplinary Policy and Process reviewed and updated prior to season starting.
- A new wider TRFC Disciplinary panel of 13 club members setup at the start of the season, allowing the Club's Disciplinary Officer to quickly draw from a wider group and progress Club Disciplinary meetings the same week of the offense, where possible. All panel members attended a training session to explain the changes to the disciplinary process and ensure a consistent methodology & documentation was used for Club Disciplinary meetings and findings.
- Process for new Volunteers to be onboarded and checked by the appropriate authorities, reviewed, updated and briefed out to Coaches, Team Administrators and new Heads of Minis and Juniors.
- DBS accreditation of the Club's wider volunteering base reviewed, and an ongoing cadence of reviews and renewals progressed by the Club's Safeguarding Officers. Depth of cover evidenced when our lead Safeguarding Officer needed to take time off for personal reasons during the season, with no impact to process & progression of safeguarding concerns raised.
- Dorset and Wiltshire RFU (D&W) completed a full Safeguarding Audit of the club in late Autumn 2024, with the Club given extremely positive feedback and a small number of improvement suggestions, most of which have since been progressed.
- Significant change at start of season for the Senior Player's registration process on the RFU's Game Management System (GMS), where players had to register / re-register themselves to their club within GMS. This was well communicated in advance, by our Club's Registration Officer, resulting in a relatively smooth process, for what could have been a very significant challenge to the Club being able to field senior playing teams across both Men's and Women's sections in September.
- Improved senior player payment of membership fees, delivered through support from a number of the leadership group within the senior player section, alongside regular improved membership reporting by our Membership Sec. Further work is required on this, to maintain the momentum.
- TRFC Membership card base cleansed, with a number of non-paying members cards cancelled.
- Two "Play It Safe" courses booked and held at the club, with good attendance.
- Club Accreditation to allow Academy players to play up into the Senior Men's and Women's sections were discussed but was not progressed.
- Trustee meeting 16<sup>th</sup> July to review the Club's Governance and ensure we are fit for purpose and delivering against our core obligations.

#### **2025/2026 season -Priorities**

- Focus on additional "Play It Safe" courses being setup at the club to clear the backlog for our Volunteers.
- Further First Aid courses prior to the start of the season to ensure we have enough qualified First Aiders to meet RFU guidelines.
- DBS checks require an updated list of volunteers, which are being updated by the leads of each section of the club prior to the season's start.
- RFU Registration & Re-registration on GMS for all players within the Mini, Junior and Senior Men and Women's sections will be required from August, but should prove easier than last season
- Further Policy Reviews required to ensure they remain relevant and fit for purpose.
- Following Trustee meeting in July, updates to the Club's Governance model may be required.

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

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

***FOR THE YEAR ENDED 30 APRIL 2025***

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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 Trowbridge RFC 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 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.

### **Risk**

The major risks to our business 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 Dorset & Wiltshire 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.

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

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

The club has continued as an active 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 club's free summer fun sessions for local children of primary school age continue. The sessions delivered by our 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.

The club also strives to support the local community by offering the Doric Park facilities at a discount to promote charitable activities. In 2024/5 this amounted to £665.76 in discounts.

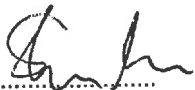
# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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



.....  
S R Thompson-Martyn  
**Trustee**

Date: 4/8/25.....

# 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 2025.

#### **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.

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

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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: 01/10/2025

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

Current financial year		Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £
<b>Income and endowments from:</b>						
Donations and legacies	3	159,143	10,000	-	169,143	181,539
Charitable activities	4	37,626	-	-	37,626	30,223
Other trading activities	5	40,215	-	-	40,215	-
Investments	6	3,177	-	-	3,177	2,219
Other income	7	58,102	-	-	58,102	57,531
<b>Total income</b>		<b>298,263</b>	<b>10,000</b>	<b>-</b>	<b>308,263</b>	<b>271,512</b>
<b>Expenditure on:</b>						
Raising funds	8	36,253	-	-	36,253	-
Charitable activities	9	242,580	17,600	22,308	282,488	265,657
<b>Total expenditure</b>		<b>278,833</b>	<b>17,600</b>	<b>22,308</b>	<b>318,741</b>	<b>265,657</b>
<b>Net income/(expenditure)</b>		<b>19,430</b>	<b>(7,600)</b>	<b>(22,308)</b>	<b>(10,478)</b>	<b>5,855</b>
Transfers between funds		(52,005)	52,005	-	-	-
<b>Net movement in funds</b>	<b>11</b>	<b>(32,575)</b>	<b>44,405</b>	<b>(22,308)</b>	<b>(10,478)</b>	<b>5,855</b>
<b>Reconciliation of funds:</b>						
Fund balances at 1 May 2024		173,827	129,106	1,461,575	1,764,508	1,758,653
<b>Fund balances at 30 April 2025</b>		<b>141,252</b>	<b>173,511</b>	<b>1,439,267</b>	<b>1,754,030</b>	<b>1,764,508</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 2025

Prior financial year		Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	Notes	2024 £	2024 £	2024 £	2024 £
<b>Income and endowments from:</b>					
Donations and legacies	3	181,539	-	-	181,539
Charitable activities	4	30,223	-	-	30,223
Investments	6	2,219	-	-	2,219
Other income	7	57,531	-	-	57,531
<b>Total income</b>		<b>271,512</b>	<b>-</b>	<b>-</b>	<b>271,512</b>
<b>Expenditure on:</b>					
Charitable activities	9	225,765	15,099	24,793	265,657
<b>Total expenditure</b>		<b>225,765</b>	<b>15,099</b>	<b>24,793</b>	<b>265,657</b>
<b>Net income/(expenditure)</b>		<b>45,747</b>	<b>(15,099)</b>	<b>(24,793)</b>	<b>5,855</b>
Transfers between funds		(30,702)	30,702	-	-
<b>Net movement in funds</b>	<b>11</b>	<b>15,045</b>	<b>15,603</b>	<b>(24,793)</b>	<b>5,855</b>
<b>Reconciliation of funds:</b>					
Fund balances at 1 May 2023		158,782	113,503	1,486,368	1,758,653
<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>



# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	15	1,574,777		1,562,680	
Investments	16	100		100	
		<u>1,574,877</u>		<u>1,562,780</u>	
<b>Current assets</b>					
Stocks	17	2,253		-	
Debtors	18	76,074		34,050	
Cash at bank and in hand		180,865		198,919	
		<u>259,192</u>		<u>232,969</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(80,039)</u>		<u>(31,241)</u>	
<b>Net current assets</b>			<u>179,153</u>		<u>201,728</u>
<b>Total assets less current liabilities</b>			<u>1,754,030</u>		<u>1,764,508</u>
<b>Net assets</b>			<u>1,754,030</u>		<u>1,764,508</u>
<b>The funds of the charity</b>					
Restricted income funds	22	1,439,267		1,461,575	
Unrestricted funds - general		141,252		173,827	
Unrestricted funds - designated funds	23	173,511		129,106	
		<u>1,754,030</u>		<u>1,764,508</u>	

**TROWBRIDGE RUGBY FOOTBALL CLUB (1931)**


**BALANCE SHEET (CONTINUED)**

**AS AT 30 APRIL 2025**

The financial statements were approved by the trustees on .....



B Roberts  
Trustee



D Solomon  
Trustee



S R Thompson-Martyn  
Trustee



R D Jones  
Trustee



C Roberts  
Trustee



M Weaver  
Trustee

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2025

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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 2025

### 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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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#### 1 Accounting policies

(Continued)

##### 1.10 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.

##### 1.11 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.

##### 1.12 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.

##### 1.13 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 2025

### 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
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	88,372	-	88,372	121,970	-	121,970
Grants	-	10,000	10,000	-	-	-
Membership fees	70,771	-	70,771	59,569	-	59,569
	<u>159,143</u>	<u>10,000</u>	<u>169,143</u>	<u>181,539</u>	<u>-</u>	<u>181,539</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Club functions</b>		
Sale of goods	<u>37,626</u>	<u>30,223</u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	<u>40,215</u>	<u>-</u>

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,177	2,219

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	170	-
Advertising and sponsorship	40,116	38,667
Rental income	17,816	18,864
	58,102	57,531

### 8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	36,253	-

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

#### 9 Expenditure on charitable activities

	Club functions 2025 £	Sport activities 2025 £	Operation of club 2025 £	Total 2025 £	Club functions 2024 £	Sport activities 2024 £	Operation of club 2024 £	Total 2024 £
<b>Direct costs</b>								
Staff costs	-	6,966	41,051	48,017	-	7,105	40,663	47,768
Depreciation and impairment	-	-	39,908	39,908	-	-	39,892	39,892
Club function events	20,048	-	-	20,048	16,608	-	-	16,608
Playing & general expenses	-	55,289	1,698	56,987	-	51,543	-	51,543
Rent & water	-	-	1,028	1,028	-	-	1,776	1,776
Light & heat	-	-	27,013	27,013	-	-	22,698	22,698
Repairs & maintenance	-	-	67,258	67,258	-	-	63,814	63,814
Insurance	-	-	5,846	5,846	-	-	5,115	5,115
Telephone	-	-	1,424	1,424	-	-	918	918
Other office costs	-	-	580	580	-	-	1,042	1,042
Advertising	-	-	539	539	-	-	926	926
Subscriptions	-	-	6,411	6,411	-	-	6,749	6,749
Bank charges	-	-	143	143	-	-	185	185
<b>Share of support and governance costs (see note 10)</b>								
Governance	20,048	62,255	192,899	275,202	16,608	58,648	183,778	259,034
	7,286	-	-	7,286	6,623	-	-	6,623
	27,334	62,255	192,899	282,488	23,231	58,648	183,778	265,657
<b>Analysis by fund</b>								
Unrestricted funds - general	27,334	62,255	152,991	242,580	23,231	58,648	143,886	225,765
Unrestricted funds - designated funds	-	-	17,600	17,600	-	-	15,099	15,099
Restricted funds	-	-	22,308	22,308	-	-	24,793	24,793
	27,334	62,255	192,899	282,488	23,231	58,648	183,778	265,657



# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 10 Support costs allocated to activities

	2025 £	2024 £
Governance costs	7,286	6,623
<b>Analysed between:</b>		
Club functions	7,286	6,623

### 11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,700	1,700
Depreciation of owned tangible fixed assets	39,908	39,892

### 12 Trustees

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

### 13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	3
<b>Employment costs</b>		
	2025 £	2024 £
Wages and salaries	45,517	45,721
Social security costs	1,712	1,304
Other pension costs	788	743
	48,017	47,768

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

### 14 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 2025

### 15 Tangible fixed assets

	Freehold property £	Land £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>					
At 1 May 2024	1,059,223	620,444	171,708	108,257	1,959,632
Additions	15,457	-	8,834	27,714	52,005
At 30 April 2025	1,074,680	620,444	180,542	135,971	2,011,637
<b>Depreciation and impairment</b>					
At 1 May 2024	220,478	-	95,897	80,577	396,952
Depreciation charged in the year	21,304	-	11,469	7,135	39,908
At 30 April 2025	241,782	-	107,366	87,712	436,860
<b>Carrying amount</b>					
At 30 April 2025	832,898	620,444	73,176	48,259	1,574,777
At 30 April 2024	838,745	620,444	75,811	27,680	1,562,680

### 16 Fixed asset investments

	Other investments £
<b>Cost or valuation</b>	
At 1 May 2024 & 30 April 2025	100
<b>Carrying amount</b>	
At 30 April 2025	100
At 30 April 2024	100

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries		100	100

### 17 Stocks

	2025 £	2024 £
Raw materials and consumables	2,253	-

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 18 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	18,286	1,251
Amounts owed by fellow group undertakings	-	3,451
Other debtors	8,235	8,375
Prepayments and accrued income	49,553	20,973
	<u>76,074</u>	<u>34,050</u>

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

	Notes	2025 £	2024 £
Other taxation and social security		-	1,219
Deferred income	20	44,156	18,414
Trade creditors		13,839	5,263
Amounts owed to fellow group undertakings		14,736	-
Accruals		7,308	6,345
		<u>80,039</u>	<u>31,241</u>

### 20 Deferred income

	2025 £	2024 £
Other deferred income	<u>44,156</u>	<u>18,414</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>44,156</u>	<u>18,414</u>
Movements in the year:		
Deferred income at 1 May 2024	18,414	-
Released from previous periods	(18,414)	-
Resources deferred in the year	<u>44,156</u>	<u>18,414</u>
Deferred income at 30 April 2025	<u>44,156</u>	<u>18,414</u>

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 21 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	788	743

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.

### 22 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 2024	Resources expended	At 30 April 2025
	£	£	£
Restricted fixed asset fund	1,460,893	(22,149)	1,438,744
Grant- grounds equipment	682	(159)	523
	<u>1,461,575</u>	<u>(22,308)</u>	<u>1,439,267</u>

#### Previous year:

	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
	<u>1,486,368</u>	<u>(24,793)</u>	<u>1,461,575</u>

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

#### 23 Unrestricted funds - designated funds

These are unrestricted designated funds

	At 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
	-	-	2,652	-	2,652
Fixed assets purchased out of General funds	101,106	-	(20,252)	52,005	132,859
Building and capital asset reserve	28,000	-	-	-	28,000
RFU- Impact 25	-	10,000	-	-	10,000
	<u>129,106</u>	<u>10,000</u>	<u>(17,600)</u>	<u>52,005</u>	<u>173,511</u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
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>

#### 24 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 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
General funds	<u>173,827</u>	<u>298,263</u>	<u>(278,833)</u>	<u>(52,005)</u>	<u>141,252</u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
General funds	<u>158,782</u>	<u>271,512</u>	<u>(225,765)</u>	<u>(30,702)</u>	<u>173,827</u>

# TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 25 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2025 £
<b>At 30 April 2025:</b>				
Tangible assets	-	135,510	1,439,267	1,574,777
Investments	100	-	-	100
Current assets/(liabilities)	141,152	38,001	-	179,153
	<u>141,252</u>	<u>173,511</u>	<u>1,439,267</u>	<u>1,754,030</u>
	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>

### 26 Related party transactions

As at 30 April 2025, Trowbridge Rugby Football Club (1931) owed £14,736 (2024; £3,451 owed to) to its trading subsidiary Trowbridge RFC (2016) Ltd.

**Trowbridge Rugby Club (1931)**  
**Management information**  
**Year ended 30 April 2025**

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

**Trowbridge Rugby Club (1931)**  
**Detailed Statement of Financial Activities**  
**Year ended 30 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><u>Donations and legacies</u></b>		
Donations	17,096	19,994
Donations from trading subsidiary	71,276	101,976
Subscriptions	70,771	59,569
Grants receivable	10,000	-
<b>Total of income from Donations and legacies</b>	<b>169,143</b>	<b>181,539</b>
<b><u>Charitable activities</u></b>		
Club function income	37,626	30,223
<b>Total of Charitable activities</b>	<b>37,626</b>	<b>30,223</b>
<b><u>Other trading activities</u></b>		
Trowfest	40,215	-
	<b>40,215</b>	<b>-</b>
<b><u>Investments</u></b>		
Deposit account interest	3,177	2,219
	<b>3,177</b>	<b>2,219</b>
<b><u>Other income</u></b>		
Advertising and sponsorship	40,116	38,667
Rents received	17,816	18,864
Miscellaneous income	170	-
	<b>58,102</b>	<b>57,531</b>
<b>TOTAL INCOME</b>	<b>308,263</b>	<b>271,512</b>



**Trowbridge Rugby Club (1931)**  
**Detailed Statement of Financial Activities**  
**Year ended 30 April 2025**

	2025 £	2024 £
<b>Expenditure</b>		
<b><u>Expenditure on raising funds</u></b>		
Fundraising events	36,253	-
	<b>36,253</b>	<b>-</b>
<b><u>Expenditure on charitable activities</u></b>		
<b>Club function events</b>		
Club function events	20,048	16,608
	<b>20,048</b>	<b>16,608</b>
<b>Sport activities</b>		
Head coach salary	6,875	7,055
Head coach NIC	41	-
Head coach pension	50	50
Playing expenses	55,289	51,543
	<b>62,255</b>	<b>58,648</b>
<b>Operation of club</b>		
Wages	38,642	38,666
Employers NIC	1,671	1,304
Pension costs	738	693
General expenses	1,698	-
Rent & Water	1,028	1,776
Light & Heat	27,013	22,698
Repairs & Maintenance	67,258	63,814
Insurance	5,846	5,115
Telephone	1,424	918
Other office costs	580	1,042
Depreciation	39,908	39,892
Playing expenses	-	-
Advertising	539	926
Subscriptions	6,411	6,749
Bank charges	143	185
	<b>192,899</b>	<b>183,778</b>
<b><u>Governance costs</u></b>		
Admin support	5,586	4,923
Accountancy fees	1,700	1,700
	<b>7,286</b>	<b>6,623</b>
<b>TOTAL COST</b>	<b>318,741</b>	<b>265,657</b>
<b>Net income/ (expenditure)</b>	<b>(10,478)</b>	<b>5,855</b>

