

Signed by:

Lee Bradley

Signing request

Created:	20/10/2025, 09:32:44
Description:	-
Document owner:	Aldwinians Rugby Union Football Club
Original document name:	A0350 - Accounts - 31.01.2025.pdf
Original document checksum:	8df71747455aff0c1b928c9cab93fdb737dcb4e9e710550cb1bfcf8e64585947 (SHA-256)

Signee

Signed:	20/10/2025, 19:03:31
Comment:	-
Name as registered in practice management software:	Bradley, Mr Lee
Name as provided by signee:	Lee Bradley
E-mail address:	finance@aldwinians.co.uk
IP Address:	109.146.153.30
Browser user agent:	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/140.0.0.0 Safari/537.36

Powered by Engager.app. 40.6.2 / 40.6.2

Chichester House
Chichester Street
Rochdale
OL16 2AX

20 October 2025

Ref: A0350

T: 01706 225 617
E: Enquiries@uk-ccm.com
www.uk-ccm.com

Private & Confidential

Aldwinians Rugby Union Football Club
Audenshaw Park Droylsden Road
Audenshaw
Manchester
M34 5SN
United Kingdom

Dear Lee

Aldwinians Rugby Union Football Club - Financial Statements – Year Ended 31/01/2025

Please find attached the following documents relating to the above accounting period:

- 1 Letter of Representation
- 1 Set of Accounts

We encourage you to schedule a meeting with us to thoroughly review your draft accounts before their completion. You can conveniently access our partners' schedules here:

- Andrew Barker – <https://calendly.com/andrew-barker>
- Fiona Heyes – <https://calendly.com/fiona-heyes>
- Rob Newman - <https://calendly.com/robert-newman>

However, if you are happy for the accounts to be submitted to the relevant bodies without meeting with us, just click the approval button and we'll do the rest.

Yours sincerely

Matthew Law

For and on behalf of Carter Collins & Myer Ltd

Aldwinians Rugby Union Football Club
Audenshaw Park Droylsden Road
Audenshaw
Manchester
M34 5SN
United Kingdom

PRIVATE & CONFIDENTIAL

Carter Collins and Myer Limited

Chichester House
2 Chichester Street
Rochdale
OL16 2AX

Date : 20th October 2025

Ref : A0350

Dear CCM

RE: Aldwinians Rugby Union Football Club - Letter of Representation – Year Ended 31/01/2025

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your engagement. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31/01/2025 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006 & Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the Aldwinians Rugby Union Football Club have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your engagement. We have provided you with access to all appropriate persons within the Aldwinians Rugby Union Football Club, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.

Assets and liabilities

1. The Aldwinians Rugby Union Football Club has suitable title to all assets and there are no liens or encumbrances on the Aldwinians Rugby Union Football Club assets, except for those that are disclosed in the notes to the financial statements.
2. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

1. All assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

1. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

1. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

1. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

1. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

1. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

1. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the [charitable company's] needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

1. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Signed on behalf of the board of Trustees
20th October 2025

Company registration number: CE15047

Charity registration number: 1179794

Aldwinians Rugby Union Football Club

Trustees' Report and Financial Statements

31 January 2025

Aldwinians Rugby Union Football Club

Company registration number: CE15047

Charity registration number: 1179794

Aldwinians Rugby Union Football Club Directors'/Trustees' Report 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are:

(1) to promote community participation in healthy recreation by providing facilities for playing rugby union football ("facilities" means equipment and organising sporting activities);

(2) To provide and assist in providing opportunities for other sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving their conditions of life.

FINANCIAL REVIEW

Financial Position

Bank balance was £11,789 at the year end.

Main income for the year were membership contributions at approximately £67,000 followed by fundraising events at approximately £26,405

Rental Income decreased this year to approximately £17,880

The charity accounts will be independently reviewed by an appointed accountancy firm.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charity is constituted as a Charitable Incorporated Organisation. This constitution was adopted on 04 September 2018.

Recruitment and appointment of new trustees

Trustees are appointed or re-appointed at the Annual General Meeting usually held in March. Trustees appoint new trustees by a majority vote if a trustee leaves mid-term.

Organisational structure

The charity structure has a senior committee of 9 Trustees who are supported by several sub committees and groups (which will include house and grounds, finance, fundraising).

The charity is also the overarching controller of the Aldwinians Trading Company Limited and is the only shareholder.

REFERENCE AND ADMINISTRATIVE DETAILS**Registered Company Number**

CE15047 (England and Wales)

Registered Charity Number

1179794

Registered Office

Audenshaw Park

Droylsden Road

Audenshaw

Lancashire

M34 5SN

Trustees

Mr M A Grimley Chair

Mr L Bradley Treasurer

Mr P Hughes Trustee

Mr S Warner Trustee

Mr S Marrow Trustee

Mr R Palmer Trustee

Ms K Davies Trustee

Mr I Wilson Trustee

Mr K P Turner-Hague Trustee

Independent Examiner

Robert Newman FAIA

Carter Collis & Myer Limited

Chichester House

2 Chichester Street

Rochdale

Lancashire

OL16 2AX

Approved by order of the board of trustees and signed on its behalf by:

Independent Examiners' Report to the members of Aldwinians Rugby Union Football Club

I report on the unaudited accounts of Aldwinians Rugby Union Football Club for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Respective responsibilities of trustee and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement Report

No matters have come to my attention in the 2025 Financial Statements, which gives me

- (1) reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice – Accounting and Reporting by CharitiesHave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Carter Collins and Myer Accountants
Robert Newman
DATE:

Aldwinians Rugby Union Football Club

Statement of Financial Activities for the Year Ended 31 January 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	Note	£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies		69,073	-	69,073	76,034
Other Trading Activities	2	39,950	-	39,950	46,102
Rental Income	3	17,880	-	17,880	21,220
Other Income		328	-	328	1,213
Total		127,232	-	127,232	144,569
EXPENDITURE ON					
Raising Funds		50,463	-	50,463	47,516
Establishment Costs	4	22,577	-	22,577	29,783
Charitable activities		42,302	-	42,302	44,011
Other		6,007	-	6,007	4,554
Total		121,348	-	121,348	125,864
NET INCOME		5,883	-	5,883	18,705

Aldwinians Rugby Union Football Club

Balance Sheet as at 31 January 2025

		Unrestricted £	Restricted £	2025 £	2024 £
Fixed Assets					
Tangible assets	7	905,526	-	905,526	907,191
		<u>905,526</u>	<u>-</u>	<u>905,526</u>	<u>907,191</u>
Current Assets					
Debtors	8	8,722	-	8,722	7,104
Stock		800	-	800	-
Cash at bank and in hand		<u>11,789</u>	<u>-</u>	<u>11,789</u>	<u>22,479</u>
		21,311	-	21,311	29,583
Creditors	9				
Amounts falling due in one year		<u>(38,547)</u>	<u>-</u>	<u>(38,547)</u>	<u>(44,598)</u>
Net Current Assets		<u>(17,236)</u>	<u>-</u>	<u>(17,236)</u>	<u>(15,015)</u>
Amounts falling due after more than one year	10	(20,344)	-	(20,344)	(30,113)
Net Assets		<u>867,946</u>	<u>-</u>	<u>867,946</u>	<u>862,063</u>
Funds of the Charity					
Unrestricted funds	11			106,768	100,884
Restricted funds	11			<u>761,179</u>	<u>761,179</u>
Total Funds				<u>867,947</u>	<u>862,063</u>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The notes on the following pages form part of these accounts.

Approved by the Board and signed on their behalf by:

Mr L Bradley
Treasurer

Approved by the board on 20th October 2025

Aldwinians Rugby Union Football Club

Notes to the Financial Statements

1 Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	10% reducing balance
-----------------------	----------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes withing the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2 Other trading activities	Unrestricted	Restricted	2025	2024
	£	£	£	£
Fundraising events	26,405	-	26,405	21,208
Shop income	4,345	-	4,345	929
Sponsorships	7,836	-	7,836	4,475
Grants received	1,364	-	1,364	19,491
	39,950	-	39,950	46,102

3 Rental Income	Unrestricted	Restricted	2025	2024
	£	£	£	£
Rent received	17,880	-	17,880	21,220
	17,880	-	17,880	21,220

4 RAISING FUNDS

Establishment Costs	Unrestricted	Restricted	2025	2024
	£	£	£	£
Waste disposal	2,505	-	2,505	2,323
Property repairs	3,235	-	3,235	4,568
Ground maintenance	488	-	488	5,414
Light and heat	8,819	-	8,819	8,783
Insurance	4,178	-	4,178	2,830
Rates and water	3,744	-	3,744	3,680
Security	-392	-	-392	2,186
	22,577	-	22,577	29,783

5 Net Incoming / (outgoing resources)	Unrestricted	Restricted	2025	2024
	£	£	£	£
This is stated after charging:				
Depreciation of owned fixed assets	(5,962)	-	(5,962)	(6,924)
Deficit on disposal of fixed assets	(6,007)	-	(6,007)	(4,554)
	(11,969)	-	(11,969)	(11,478)

6 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024

7 Tangible Fixed Assets

	Freehold Property	Plant and Machinery	Fixtures and fittings £	Total £
COST				
At 1 February 2024	850,000	-	68,056	918,056
Additions		-	4,297	4,297
Disposals	-	-	-	-
At 31 January 2025	850,000	-	72,353	922,353
DEPRECIATION				
At 1 February 2024	-	-	10,865	10,865
Charges	-	-	5,962	5,962
Disposals	-	-	-	-
At 31 January 2025	-	-	16,827	16,827
NBV				
At 31 January 2024	850,000	-	57,191	907,191
At 31 January 2025	850,000	-	55,526	905,526

8 Debtors

	Unrestricted £	Restricted £	2025 £	2024 £
Trade Debtors	900	-	900	2,122
Accrued Income	2,090	-	2,090	-
Prepayments	5,732	-	5,732	1,740
VAT	-	-	-	3,242
	8,722	-	8,722	7,104

9 Creditors: amounts falling due within one year	Unrestricted £	Restricted £	2025 £	2024 £
Trade Creditors	14,860	-	14,860	6,845
Accruals	5,832	-	5,832	4,373
Social security and other taxes	531	-	531	545
Intercompany - Aldwinians Trading Co Ltd	17,324	-	17,324	32,836
	38,547	-	38,547	44,598

10 Creditors: amounts falling after one year	Unrestricted	Restricted	2025	2024
Bank Loan	20,344	-	20,344	30,113
	20,344	-	20,344	30,113

11 Fund Movement	At 01.02.2024	Incoming resources	Outgoing resources	Transfers	At 31.01.2025
Unrestricted Funds					
General Funds	100,884	127,232	(121,348)	-	106,768
	100,884	127,232	(121,348)	-	106,768
Total	100,884	127,232	(121,348)	-	106,768
Restricted funds					
Revaluation reserve	376,957	-	-	-	376,957
Unincorporated Charity	384,222	-	-	-	384,222
	761,179	-	-	-	761,179
Total	761,179	-	-	-	761,179
Total Funds	862,063	127,232	(121,348)	-	867,947

12 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

Aldwinians Rugby Union Football Club

Detailed Statement of Financial Activities for the Year Ended 31 January 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Note £	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,403	-	2,403	9,216
Subscriptions	66,670	-	66,670	66,817
Admissions	-	-	-	-
	69,073	-	69,073	76,033
Other Trading Activities				
Fundraising events	26,405	-	26,405	21,208
Shop income	4,345	-	4,345	929
Sponsorships	7,836	-	7,836	4,475
Grants received	1,364	-	1,364	19,491
	39,950	-	39,950	46,102
Rental Income				
Rents Received	17,880	-	17,880	21,220
Other Income				
Other Income	328	-	328	1,213
Total incoming resources	127,232	-	127,232	144,569
EXPENDITURE				
Playing and match costs				
Cleaning of changing rooms	1,310	-	1,310	1,470
Coaches and coaching costs	25,273	-	25,273	22,305
Kit and equipment	7,351	-	7,351	7,559
Sundry rugby costs	3,997	-	3,997	5,587
Referees	1,679	-	1,679	1,812
Training	9,388	-	9,388	7,300
Junior Costs	1,464	-	1,464	1,482
	50,463	-	50,463	47,516

Establishment costs

Waste Disposal	2,505	-	2,505	2,323
Property repairs	3,235	-	3,235	4,568
Ground maintenance	488	-	488	5,414
Light and heat	8,819	-	8,819	8,783
Insurance	4,178	-	4,178	2,830
Rates and water	3,744	-	3,744	3,680
Security	(392)	-	(392)	2,186
	22,577	-	22,577	29,783

Charitable Activities

Advertising	386	-	386	555
Wages	18,157	-	18,157	18,613
Accountancy fees	545	-	545	600
Bookkeeping fees	1,380	-	1,380	994
Card charges	1,705	-	1,705	1,588
Cleaning	8,281	-	8,281	6,682
Catering	1,645	-	1,645	-
Stationary and printing	157	-	157	205
Lease of equipment	-	-	-	2,596
Legal and professional fees	2,131	-	2,131	3,392
Website	320	-	320	120
Sundry	315	-	315	290
Depreciation	5,962	-	5,962	6,924
Entertaining	-	-	-	-
Subscriptions	495	-	495	629
Bank loan interest	824	-	824	824
	42,302	-	42,302	44,011

Support costs**Management**

Loss of sale of heritage asset	6,007	-	6,007	4,554
--------------------------------	-------	---	-------	-------

Total Resources expended

121,348	-	121,348	125,864
----------------	----------	----------------	----------------

NET INCOME

5,884	-	5,884	18,705
--------------	----------	--------------	---------------