

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

England & Wales · Charity number 1184188

Details

Other names MOSBOROUGH RUFC, MRUFC

Status Registered

Legal form CIO

Registered 2019-07-01

Register [View on the Charity Commission register](#)

Contact

Address 47 Sutherland Farm View
Bolsover
Chesterfield
Derbyshire
S44 6GT

Phone 07388020290

Email mosrufc@gmail.com

Website www.mosboroughrufc.com

Activities

Objects: 1. TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING RUGBY UNION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH ("FACILITIES" MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);2. TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR 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 OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The providing of facilities and an environment in which people can enjoy the sport of Rugby Union.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£104,339	£101,123	-	-
2024-03-31	£44,593	£55,358	-	-
2023-03-31	£45,077	£61,942	-	-
2022-03-31	£38,655	£44,182	-	-
2021-03-31	£31,022	£17,153	-	-

Trustees

Name	Role	Appointed
John William Staton	Chair	2019-05-20
ARNOLD HATTERSLEY		2019-05-20
Anthony John Bremner		2019-05-20
David Pattimore		2019-05-20
Elizabeth Barr Mclaughlan Armstrong		2024-06-04
Heidi Louise Newman		2019-05-20
John Knight Mr		2019-05-20
Nicola Louise Lidster		2019-05-20

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

England & Wales - Charity number 1184188

Accounts

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

**FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st AUGUST 2025**

CONTENTS	Pages
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiners' report	4
Profit and loss account	5
Statement of financial activity	6
Balance sheet	7
Notes to the financial statements	8 - 10

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Legal and Administrative Information

Charity name: MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Charity registration number: 1184188

Trustees who served in the year under review;

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Elizabeth Barr McLaughlin Armstrong (appointed 1st May 2025)
Tony Kay (resigned 1st May 2025)
David Warnock (resigned 1st May 2025)

Principal address
47 Sutherland Farm View
Bolsover
Chesterfield
Derbyshire
S44 6GT

Bankers: HSBC Bank PLC

Independent Examiner:
Halisdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

The trustees present their report and financial statements for the period ended 31st August 2025.

The club was registered as a Charitable Incorporated Organisation on 1st July 2019.

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 club's governing documents, 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)" (as amended for accounting periods commencing from 1st January 2016)

Objectives and activities

The club's objects are:

- 1) To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- 2) To provide and assist in providing facilities for 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 object of improving their conditions of life.

Financial Review

The charity had a surplus for the period of £3,215 (2024 deficit £10,765).

TRUSTEES

The following have served as trustees during the period:

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Elizabeth Barr McLaughlin Armstrong (appointed 1st May 2025)
Tony Kay (resigned 1st May 2025)
David Warnock (resigned 1st May 2025)

All trustees are members of the Club and none of the trustees has any beneficial interest in the Club.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

TRUSTEES RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make sound judgements and estimates that are reasonable and prudent;
- 3) state whether appointed accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

This report was approved by the Board and signed on its behalf by:

Mr J Knight
Trustee

9th December 2025

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission (under
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 the trustees concerning 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 EXAMINERS STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Dearden FFA FIPA

9th December 2025

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

**PROFIT & LOSS ACCOUNT
FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025**

	2025	2024
	£	£
Income	104,339	44,593
Interest and investment income	-	-
Gross income in the reporting period	<u>104,339</u>	<u>44,593</u>
Expenditure	101,123	55,358
Total expenditure in the reporting period	<u>101,123</u>	<u>55,358</u>
Net income / (expenditure) for the financial year	<u><u>3,215</u></u>	<u><u>(10,765)</u></u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE 17 MONTH
PERIOD ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2024 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	70,218	-	-	70,218	28,755
Other trading activities	4	34,121	-	-	34,121	15,838
Investment income		-	-	-	-	-
Total		<u>104,339</u>	<u>-</u>	<u>-</u>	<u>104,339</u>	<u>44,593</u>
EXPENDITURE ON:						
Raising funds	5	91,691	-	-	91,691	53,896
Charitable activities	6	9,432	-	-	9,432	1,462
Total		<u>101,123</u>	<u>-</u>	<u>-</u>	<u>101,123</u>	<u>55,358</u>
Net income / (expenditure)		<u>3,215</u>	<u>-</u>	<u>-</u>	<u>3,215</u>	<u>(10,765)</u>
Other gains / (losses)		-	-	-	-	-
Net movement in funds		<u>3,215</u>	<u>-</u>	<u>-</u>	<u>3,215</u>	<u>(10,765)</u>
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st April 2024		56,403	-	-	56,403	67,168
Net income / (expenditure)		3,215	-	-	3,215	(10,765)
Other gains / (losses)		-	-	-	-	-
Total funds carried forward at 31 August 2025		<u>59,618</u>	<u>-</u>	<u>-</u>	<u>59,618</u>	<u>56,403</u>

**Balance Sheet
At 31 August 2025**

CURRENT ASSETS	2025	2024
	£	£
Cash at bank	61,067	62,058
CREDITORS: Amounts falling due within one year	<u>1,449</u>	<u>5,655</u>
Net current assets or liabilities	<u>59,618</u>	<u>56,403</u>
Total net assets or liabilities	<u><u>59,618</u></u>	<u><u>56,403</u></u>
THE FUNDS OF THE CHARITY		
Unrestricted funds	59,618	56,403
TOTAL CHARITY FUNDS	<u><u>59,618</u></u>	<u><u>56,403</u></u>

The financial statements were approved by the board on 9th December 2025 and signed on its behalf by:

Mr J Knight
Trustee (Treasurer)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

1 CHARITY INFORMATION

Mosborough Rugby Union Football Club is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

2 ACCOUNTING POLICIES

(a) **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS102) for charities, effective January 2015 (SORP)

(b) **Incoming resources**

Income of all types is included in full in the Statement of Financial Activities as soon as it is received. Adjustments are made to include the amounts due but not yet received at the year end, and to exclude amounts received during the year that relate to other years.

(c) **Resources expended**

All expenditure, other than that for the purchase of fixed assets or investments, is included in the Statement of Financial Activities. Invoices relating to expenditure within the year but not paid until after the year end are also included. The amounts written off fixed assets each year are treated as expenditure of that year.

(d) **Grants receivable**

Grants are included as income in the period in which they become receivable.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025**

3 CHARITABLE ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Donations and legacies				
Grants	-	-	-	-
Subscriptions & memberships	64,424	-	64,424	22,322
Sponsorship donations & grants	5,794	-	5,794	6,433
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>70,218</u>	<u>-</u>	<u>70,218</u>	<u>28,755</u>

4 OTHER TRADING ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Fundraising activities	34,121	-	34,121	15,838
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>34,121</u>	<u>-</u>	<u>34,121</u>	<u>15,838</u>

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Equipment & floodlights	-	-	-	1,655
Training, coaching & referees	1,595	-	1,595	5,600
Festivals & Camps	1,150	-	1,150	-
Transport	2,056	-	2,056	328
Kit & ancillary costs	11,762	-	11,762	9,858
Ground maintenance	40,836	-	40,836	15,709
Subscriptions & levies	1,472	-	1,472	3,730
Fundraising costs	32,820	-	32,820	17,016
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>91,691</u>	<u>-</u>	<u>91,691</u>	<u>53,896</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank charges	143	-	143	62
Consultancy	3,098	-	3,098	490
Legal	2,522	-	2,522	-
Accountancy	950	-	950	750
Donations	598	-	598	-
Sundry	2,122	-	2,122	160
	<u>9,432</u>	<u>-</u>	<u>9,432</u>	<u>1,462</u>

7 CREDITORS

	2025 £	2024 £
Accruals and deferred income	800	1,500
Other creditors	649	4,155
	<u>1,449</u>	<u>5,655</u>

8 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2025 £	2024 £
(Loss) / profit for the year	3,215	(10,765)
Other gains / (losses)	-	-
Opening accumilated funds	56,403	67,168
Closing accumilated funds	<u>59,618</u>	<u>56,403</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

England & Wales - Charity number 1184188

Accounts

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31st MARCH 2024

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2024

CONTENTS	Pages
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiners' report	4
Profit and loss account	5
Statement of financial activity	6
Balance sheet	7
Notes to the financial statements	8 - 10

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Legal and Administrative Information

Charity name: MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Charity registration number: 1184188

Trustees who served in the year under review;

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

Principal address

47 Sutherland Farm View
Bolsover
Chesterfield
Derbyshire
S44 6GT

Bankers: HSBC Bank PLC

Independent Examiner:

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT FOR THE PERIOD ENDED 31st MARCH 2024

The trustees present their report and financial statements for the period ended 31st March 2024.

The club was registered as a Charitable Incorporated Organisation on 1st July 2019.

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 club's governing documents, 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)" (as amended for accounting periods commencing from 1st January 2016)

Objectives and activities

The club's objects are:

- 1) To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- 2) To provide and assist in providing facilities for 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 object of improving their conditions of life.

Financial Review

The charity had a deficit for the period of £10,765 (2023 deficit £16,866).

TRUSTEES

The following have served as trustees during the period:

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

All trustees are members of the Club and none of the trustees has any beneficial interest in the Club.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31st MARCH 2024

TRUSTEES RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make sound judgements and estimates that are reasonable and prudent;
- 3) state whether appointed accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

This report was approved by the Board and signed on its behalf by:

Mr J Knight
Trustee

3rd June 2024

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission (under
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 the trustees concerning 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 EXAMINERS STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Dearden FFA FIPA

3rd June 2024

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2024

	2024 £	2023 £
Income	44,593	45,077
Interest and investment income	-	-
Gross income in the reporting period	44,593	45,077
Expenditure	55,358	61,942
Total expenditure in the reporting period	55,358	61,942
Net income / (expenditure) for the financial year	(10,765)	(16,866)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	28,755	-	-	28,755	20,395
Other trading activities	4	15,838	-	-	15,838	24,682
Investment income		-	-	-	-	-
Total		<u>44,593</u>	<u>-</u>	<u>-</u>	<u>44,593</u>	<u>45,077</u>
EXPENDITURE ON:						
Raising funds	5	53,896	-	-	53,896	58,321
Charitable activities	6	1,462	-	-	1,462	3,621
Total		<u>55,358</u>	<u>-</u>	<u>-</u>	<u>55,358</u>	<u>61,942</u>
Net income / (expenditure)		<u>(10,765)</u>	<u>-</u>	<u>-</u>	<u>(10,765)</u>	<u>(16,866)</u>
Other gains / (losses)		-	-	-	-	-
Net movement in funds		<u>(10,765)</u>	<u>-</u>	<u>-</u>	<u>(10,765)</u>	<u>(16,866)</u>
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st April 2023		67,168	-	-	67,168	84,034
Net income / (expenditure)		(10,765)	-	-	(10,765)	(16,866)
Other gains / (losses)		-	-	-	-	-
Total funds carried forward at 31 March 2024		<u>56,403</u>	<u>-</u>	<u>-</u>	<u>56,403</u>	<u>67,168</u>

**Balance Sheet
At 31 March 2024**

CURRENT ASSETS	2024	2023
	£	£
Cash at bank	62,058	70,254
CREDITORS: Amounts falling due within one year	<u>5,655</u>	<u>3,086</u>
Net current assets or liabilities	<u>56,403</u>	<u>67,168</u>
Total net assets or liabilities	<u><u>56,403</u></u>	<u><u>67,168</u></u>
THE FUNDS OF THE CHARITY		
Unrestricted funds	56,403	67,168
TOTAL CHARITY FUNDS	<u><u>56,403</u></u>	<u><u>67,168</u></u>

The financial statements were approved by the board on 3rd June 2024 and signed on its behalf by:

Mr J Knight
Trustee (Treasurer)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2024

1 CHARITY INFORMATION

Mosborough Rugby Union Football Club is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

2 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS102) for charities, effective January 2015 (SORP)

(b) Incoming resources

Income of all types is included in full in the Statement of Financial Activities as soon as it is received. Adjustments are made to include the amounts due but not yet received at the year end, and to exclude amounts received during the year that relate to other years.

(c) Resources expended

All expenditure, other than that for the purchase of fixed assets or investments, is included in the Statement of Financial Activities. Invoices relating to expenditure within the year but not paid until after the year end are also included. The amounts written off fixed assets each year are treated as expenditure of that year.

(d) Grants receivable

Grants are included as income in the period in which they become receivable.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2024

3 CHARITABLE ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2024 £	Total 2023 £
Donations and legacies				
Grants	-	-	-	500
Subscriptions & memberships	22,322	-	22,322	19,720
Sponsorship donations & grants	6,433	-	6,433	175
	<hr/>	<hr/>	<hr/>	<hr/>
	28,755	-	28,755	20,395
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 OTHER TRADING ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2024 £	Total 2023 £
Fundraising activities	15,838	-	15,838	24,682
	<hr/>	<hr/>	<hr/>	<hr/>
	15,838	-	15,838	24,682
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2024 £	Total 2023 £
Equipment & floodlights	1,655	-	1,655	906
Training, coaching & referees	5,600	-	5,600	9,140
Transport	328	-	328	2,300
Kit & ancilliary costs	9,858	-	9,858	2,544
Ground maintenance	15,709	-	15,709	33,865
Subscriptions & levies	3,730	-	3,730	445
Fundraising costs	17,016	-	17,016	9,121
	<hr/>	<hr/>	<hr/>	<hr/>
	53,896	-	53,896	58,321
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2024

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Bank charges	62	-	62	172
Consultancy	490	-	490	2,090
Accountancy	750	-	750	1,110
Sundry	160	-	160	250
	<u>1,462</u>	<u>-</u>	<u>1,462</u>	<u>3,621</u>

7 CREDITORS

	2024 £	2023 £
Accruals and deferred income	1,500	750
Other creditors	4,155	2,336
	<u>5,655</u>	<u>3,086</u>

8 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2024 £	2023 £
(Loss) / profit for the year	(10,765)	(16,866)
Other gains / (losses)	-	-
Opening accumulated funds	67,168	84,034
Closing accumulated funds	<u>56,403</u>	<u>67,168</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

England & Wales - Charity number 1184188

Accounts

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31st MARCH 2023

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2023

CONTENTS	Pages
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiners' report	4
Profit and loss account	5
Statement of financial activity	6
Balance sheet	7
Notes to the financial statements	8 - 10

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Legal and Administrative Information

Charity name: MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Charity registration number: 1184188

Trustees who served in the year under review;

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

Principal address

47 Sutherland Farm View
Bolsover
Chesterfield
Derbyshire
S44 6GT

Bankers: HSBC Bank PLC

Independent Examiner:

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT FOR THE PERIOD ENDED 31st MARCH 2023

The trustees present their report and financial statements for the period ended 31st March 2023.

The club was registered as a Charitable Incorporated Organisation on 1st July 2019.

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 club's governing documents, 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)" (as amended for accounting periods commencing from 1st January 2016)

Objectives and activities

The club's objects are:

- 1) To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- 2) To provide and assist in providing facilities for 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 object of improving their conditions of life.

Financial Review

The charity had a deficit for the period of £16,866 (2022 deficit £5,527).

TRUSTEES

The following have served as trustees during the period:

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

All trustees are members of the Club and none of the trustees has any beneficial interest in the Club.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31st MARCH 2023

TRUSTEES RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make sound judgements and estimates that are reasonable and prudent;
- 3) state whether appointed accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

This report was approved by the Board and signed on its behalf by:

Mr J Knight
Trustee

23rd April 2024

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission (under
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 the trustees concerning 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 EXAMINERS STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Dearden FFA FIPA

23rd April 2024

Halisdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

**PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED 31st MARCH 2023**

	2023	2022
	£	£
Income	45,077	38,655
Interest and investment income	-	-
Gross income in the reporting period	<hr/> 45,077	<hr/> 38,655
Expenditure	61,942	44,182
Total expenditure in the reporting period	<hr/> 61,942	<hr/> 44,182
Net income / (expenditure) for the financial year	<hr/> <hr/> <u>(16,866)</u>	<hr/> <hr/> <u>(5,527)</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	20,395	-	-	20,395	30,671
Other trading activities	4	24,682	-	-	24,682	7,984
Investment income		-	-	-	-	-
Total		<u>45,077</u>	<u>-</u>	<u>-</u>	<u>45,077</u>	<u>38,655</u>
EXPENDITURE ON:						
Raising funds	5	58,321	-	-	58,321	39,881
Charitable activities	6	3,621	-	-	3,621	4,301
Total		<u>61,942</u>	<u>-</u>	<u>-</u>	<u>61,942</u>	<u>44,182</u>
Net income / (expenditure)		<u>(16,866)</u>	<u>-</u>	<u>-</u>	<u>(16,866)</u>	<u>(5,527)</u>
Other gains / (losses)		-	-	-	-	-
Net movement in funds		<u>(16,866)</u>	<u>-</u>	<u>-</u>	<u>(16,866)</u>	<u>(5,527)</u>
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st April 2022		84,034	-	-	84,034	89,561
Net income / (expenditure)		(16,866)	-	-	(16,866)	(5,527)
Other gains / (losses)		-	-	-	-	-
Total funds carried forward at 31 March 2023		<u>67,168</u>	<u>-</u>	<u>-</u>	<u>67,168</u>	<u>84,034</u>

Balance Sheet
At 31 March 2023

CURRENT ASSETS	2023	2022
	£	£
Cash at bank	70,254	87,757
Cash at hand	-	-
CREDITORS: Amounts falling due within one year	<u>3,086</u>	<u>3,723</u>
Net current assets or liabilities	<u>67,168</u>	<u>84,034</u>
Total net assets or liabilities	<u><u>67,168</u></u>	<u><u>84,034</u></u>
 THE FUNDS OF THE CHARITY		
Unrestricted funds	67,168	84,034
TOTAL CHARITY FUNDS	<u><u>67,168</u></u>	<u><u>84,034</u></u>

The financial statements were approved by the board on 23rd April 2024 and signed on its behalf by:

Mr J Knight
Trustee (Treasurer)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2023

1 CHARITY INFORMATION

Mosborough Rugby Union Football Club is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

2 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS102) for charities, effective January 2015 (SORP)

(b) Incoming resources

Income of all types is included in full in the Statement of Financial Activities as soon as it is received. Adjustments are made to include the amounts due but not yet received at the year end, and to exclude amounts received during the year that relate to other years.

(c) Resources expended

All expenditure, other than that for the purchase of fixed assets or investments, is included in the Statement of Financial Activities. Invoices relating to expenditure within the year but not paid until after the year end are also included. The amounts written off fixed assets each year are treated as expenditure of that year.

(d) Grants receivable

Grants are included as income in the period in which they become receivable.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2023

3 CHARITABLE ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2023 £	Total 2022 £
Donations and legacies				
Grants	500	-	500	600
Subscriptions & memberships	19,720	-	19,720	19,561
Sponsorship donations & grants	175	-	175	10,510
	<hr/>	<hr/>	<hr/>	<hr/>
	20,395	-	20,395	30,671

4 OTHER TRADING ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2023 £	Total 2022 £
Merchandise	-	-	-	184
Fundraising activities	24,682	-	24,682	7,800
	<hr/>	<hr/>	<hr/>	<hr/>
	24,682	-	24,682	7,984

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2023 £	Total 2022 £
Equipment & floodlights	906	-	906	-
Training, coaching & referees	9,140	-	9,140	6,645
Transport	2,300	-	2,300	113
Kit & ancilliary costs	2,544	-	2,544	7,387
Ground maintenance	33,865	-	33,865	18,544
Subscriptions & levies	445	-	445	1,225
Fundraising costs	9,121	-	9,121	5,967
	<hr/>	<hr/>	<hr/>	<hr/>
	58,321	-	58,321	39,881

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2023

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Bank charges	172	-	172	52
Consultancy	2,090	-	2,090	2,279
Accountancy	1,110	-	1,110	1,650
Sundry	250	-	250	320
	<u>3,621</u>	<u>-</u>	<u>3,621</u>	<u>4,301</u>

7 CREDITORS

	2023 £	2022 £
Accruals and deferred income	750	750
Other creditors	2,336	2,973
	<u>3,086</u>	<u>3,723</u>

8 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2023 £	2022 £
(Loss) / profit for the year	(16,866)	(5,527)
Other gains / (losses)	-	-
Opening accumulated funds	84,034	89,561
Closing accumulated funds	<u>67,168</u>	<u>84,034</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

England & Wales - Charity number 1184188

Accounts

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31st MARCH 2022

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2022

CONTENTS	Pages
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiners' report	4
Profit and loss account	5
Statement of financial activity	6
Balance sheet	7
Notes to the financial statements	8 - 10

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Legal and Administrative Information

Charity name: MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Charity registration number: 1184188

Trustees who served in the year under review;

Leslie Newman
John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

Principal address

5 Norbriggs Road
Woodthorpe
Mastin Moor
Chesterfield
S43 3WB

Bankers: HSBC Bank PLC

Independent Examiner:

Halisdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT FOR THE PERIOD ENDED 31st MARCH 2022

The trustees present their report and financial statements for the period ended 31st March 2022.

The club was registered as a Charitable Incorporated Organisation on 1st July 2019.

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 club's governing documents, 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)" (as amended for accounting periods commencing from 1st January 2016)

Objectives and activities

The club's objects are:

- 1) To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- 2) To provide and assist in providing facilities for 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 object of improving their conditions of life.

Financial Review

The charity had a deficit for the period of £5,527 (2021 surplus £13,869).

TRUSTEES

The following have served as trustees during the period:

Leslie Newman
John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

All trustees are members of the Club and none of the trustees has any beneficial interest in the Club.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31st MARCH 2022

TRUSTEES RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make sound judgements and estimates that are reasonable and prudent;
- 3) state whether appointed accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

This report was approved by the Board and signed on its behalf by:

Mr L I S Newman
Trustee

23rd January 2023

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 the trustees concerning 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 EXAMINERS STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Dearden FFA FIPA

23rd January 2023

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

**PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED 31st MARCH 2022**

	2022	2021
	£	£
Income	38,655	31,022
Interest and investment income	-	-
Gross income in the reporting period	<u>38,655</u>	<u>31,022</u>
Expenditure	44,182	17,153
Total expenditure in the reporting period	<u>44,182</u>	<u>17,153</u>
Net income / (expenditure) for the financial year	<u><u>(5,527)</u></u>	<u><u>13,869</u></u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD
ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	30,671	-	-	30,671	25,643
Other trading activities	4	7,984	-	-	7,984	5,378
Investment income		-	-	-	-	-
Total		<u>38,655</u>	<u>-</u>	<u>-</u>	<u>38,655</u>	<u>31,022</u>
EXPENDITURE ON:						
Raising funds	5	39,881	-	-	39,881	15,212
Charitable activities	6	4,301	-	-	4,301	1,941
Total		<u>44,182</u>	<u>-</u>	<u>-</u>	<u>44,182</u>	<u>17,153</u>
Net income / (expenditure)		<u>(5,527)</u>	<u>-</u>	<u>-</u>	<u>(5,527)</u>	<u>13,869</u>
Other gains / (losses)		-	-	-	-	-
Net movement in funds		<u>(5,527)</u>	<u>-</u>	<u>-</u>	<u>(5,527)</u>	<u>13,869</u>
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st April 2021		89,561	-	-	89,561	75,692
Net income / (expenditure)		(5,527)	-	-	(5,527)	13,869
Other gains / (losses)		-	-	-	-	-
Total funds carried forward at 31 March 2022		<u>84,034</u>	<u>-</u>	<u>-</u>	<u>84,034</u>	<u>89,561</u>

**Balance Sheet
At 31 March 2022**

CURRENT ASSETS	2022	2021
	£	£
Cash at bank	87,757	93,613
Cash at hand	-	-
CREDITORS: Amounts falling due within one year	<u>3,723</u>	<u>4,052</u>
Net current assets or liabilities	<u>84,034</u>	<u>89,561</u>
Total net assets or liabilities	<u><u>84,034</u></u>	<u><u>89,561</u></u>
THE FUNDS OF THE CHARITY		
Unrestricted funds	84,034	89,561
TOTAL CHARITY FUNDS	<u><u>84,034</u></u>	<u><u>89,561</u></u>

The financial statements were approved by the board on 23rd January 2023 and signed on its behalf by:

Mr L I S Newman
Trustee (Treasurer)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2022

1 CHARITY INFORMATION

Mosborough Rugby Union Football Club is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

2 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS102) for charities, effective January 2015 (SORP)

(b) Incoming resources

Income of all types is included in full in the Statement of Financial Activities as soon as it is received. Adjustments are made to include the amounts due but not yet received at the year end, and to exclude amounts received during the year that relate to other years.

(c) Resources expended

All expenditure, other than that for the purchase of fixed assets or investments, is included in the Statement of Financial Activities. Invoices relating to expenditure within the year but not paid until after the year end are also included. The amounts written off fixed assets each year are treated as expenditure of that year.

(d) Grants receivable

Grants are included as income in the period in which they become receivable.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2022

3 CHARITABLE ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2022 £	Total 2021 £
Donations and legacies				
Grants	600	-	600	1,561
Subscriptions & memberships	19,561	-	19,561	20,811
Sponsorship donations & grants	10,510	-	10,510	3,272
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>30,671</u>	<u>-</u>	<u>30,671</u>	<u>25,643</u>

4 OTHER TRADING ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2022 £	Total 2021 £
Merchandise	184	-	184	-
Fundraising activities	7,800	-	7,800	5,378
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>7,984</u>	<u>-</u>	<u>7,984</u>	<u>5,378</u>

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2022 £	Total 2021 £
Equipment & floodlights	-	-	-	59
Training, coaching & referees	6,645	-	6,645	236
Transport	113	-	113	310
Kit & ancilliary costs	7,387	-	7,387	1,369
Ground maintenance	18,544	-	18,544	12,532
Subscriptions & levies	1,225	-	1,225	318
Fundraising costs	5,967	-	5,967	389
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>39,881</u>	<u>-</u>	<u>39,881</u>	<u>15,212</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2022

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank charges	52	-	52	67
Consultancy	2,279	-	2,279	896
Accountancy	1,650	-	1,650	750
Sundry	320	-	320	228
	<u>4,301</u>	<u>-</u>	<u>4,301</u>	<u>1,941</u>

7 CREDITORS

	2022 £	2021 £
Accruals and deferred income	750	750
Other creditors	2,973	3,302
	<u>3,723</u>	<u>4,052</u>

8 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2022 £	2021 £
(Loss) / profit for the year	(5,527)	13,869
Other gains / (losses)	-	-
Opening accumulated funds	89,561	75,692
Closing accumulated funds	<u>84,034</u>	<u>89,561</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

England & Wales - Charity number 1184188

Accounts

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31st MARCH 2021

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Legal and Administrative Information

Charity name: MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Charity registration number: 1184188

Trustees who served in the year under review;

Leslie Newman
John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

Principal address

5 Norbriggs Road
Woodthorpe
Mastin Moor
Chesterfield
S43 3WB

Bankers: HSBC Bank PLC

Independent Examiner:

Halisdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT FOR THE PERIOD ENDED 31st MARCH 2021

The trustees present their report and financial statements for the period ended 31st March 2021.

The club was registered as a Charitable Incorporated Organisation on 1st July 2019.

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 club's governing documents, 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)" (as amended for accounting periods commencing from 1st January 2016)

Objectives and activities

The club's objects are:

- 1) To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- 2) To provide and assist in providing facilities for 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 object of improving their conditions of life.

Financial Review

The charity had a surplus for the period of £13,869 (2020 surplus £3,151).

TRUSTEES

The following have served as trustees during the period:

Leslie Newman
John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Tony Kay
David Warnock

All trustees are members of the Club and none of the trustees has any beneficial interest in the Club.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31st MARCH 2021

TRUSTEES RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make sound judgements and estimates that are reasonable and prudent;
- 3) state whether appointed accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

This report was approved by the Board and signed on its behalf by:

Mr L I S Newman
Trustee (Chair)

28th January 2022

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 the trustees concerning 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 EXAMINERS STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Dearden FFA FIPA

28th January 2022

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD
ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	25,643	-	-	25,643	35,053
Other trading activities	4	5,378	-	-	5,378	6,759
Investment income		-	-	-	-	13
Total		<u>31,022</u>	<u>-</u>	<u>-</u>	<u>31,022</u>	<u>41,825</u>
EXPENDITURE ON:						
Raising funds	5	15,212	-	-	15,212	34,463
Charitable activities	6	1,941	-	-	1,941	4,211
Total		<u>17,153</u>	<u>-</u>	<u>-</u>	<u>17,153</u>	<u>38,674</u>
Net income / (expenditure)		<u>13,869</u>	<u>-</u>	<u>-</u>	<u>13,869</u>	<u>3,151</u>
Other gains / (losses)	8	-	-	-	-	72,541
Net movement in funds		<u>13,869</u>	<u>-</u>	<u>-</u>	<u>13,869</u>	<u>75,692</u>
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st April 2020		75,692	-	-	75,692	-
Net income / (expenditure)		13,869	-	-	13,869	3,151
Other gains / (losses)		-	-	-	-	72,541
Total funds carried forward at 31 March 2021		<u>89,561</u>	<u>-</u>	<u>-</u>	<u>89,561</u>	<u>75,692</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2021

1 CHARITY INFORMATION

Mosborough Rugby Union Football Club is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

2 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS102) for charities, effective January 2015 (SORP)

(b) Incoming resources

Income of all types is included in full in the Statement of Financial Activities as soon as it is received. Adjustments are made to include the amounts due but not yet received at the year end, and to exclude amounts received during the year that relate to other years.

(c) Resources expended

All expenditure, other than that for the purchase of fixed assets or investments, is included in the Statement of Financial Activities. Invoices relating to expenditure within the year but not paid until after the year end are also included. The amounts written off fixed assets each year are treated as expenditure of that year.

(d) Grants receivable

Grants are included as income in the period in which they become receivable.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2021

3 CHARITABLE ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2021 £	Total 2020 £
Donations and legacies				
Grants	1,561	-	1,561	8,000
Subscriptions & memberships	20,811	-	20,811	15,798
Sponsorship donations & grants	3,272	-	3,272	11,255
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>25,643</u>	<u>-</u>	<u>25,643</u>	<u>35,053</u>

4 OTHER TRADING ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2021 £	Total 2020 £
Merchandise	-	-	-	1,747
Fundraising activities	5,378	-	5,378	3,884
Other	-	-	-	1,128
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>5,378</u>	<u>-</u>	<u>5,378</u>	<u>6,759</u>

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2021 £	Total 2020 £
Equipment & floodlights	59	-	59	7,051
Training, coaching & referees	236	-	236	7,780
Transport	310	-	310	2,018
Kit & ancillary costs	1,369	-	1,369	6,877
Ground maintenance	12,532	-	12,532	8,620
Subscriptions & levies	318	-	318	322
Fundraising costs	389	-	389	1,795
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>15,212</u>	<u>-</u>	<u>15,212</u>	<u>34,463</u>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2021

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank charges	67	-	67	64
Consultancy	896	-	896	800
Accountancy	750	-	750	750
Sundry	228	-	228	2,597
	<u>1,941</u>	<u>-</u>	<u>1,941</u>	<u>4,211</u>

7 CREDITORS

	2021 £	2020 £
Accruals and deferred income	750	750
Other creditors	3,302	-
	<u>4,052</u>	<u>750</u>

8 OTHER GAINS OR LOSSES

	2021 £	2020 £
Funds transferred from Community Amateur Sports Club	-	72,541

9 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2021 £	2020 £
(Loss) / profit for the year	13,869	3,151
Other gains / (losses)	-	72,541
Opening accumilated funds	75,692	-
Closing accumilated funds	<u>89,561</u>	<u>75,692</u>