

**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**

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## **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:

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**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

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 2023

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

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



**MOSBOROUGH RUGBY UNION FOOTBALL CLUB**

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**Balance Sheet  
At 31 March 2023**

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

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**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 £
<b>Donations and legacies</b>				
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
	<hr/>	<hr/>	<hr/>	<hr/>

#### 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
	<hr/>	<hr/>	<hr/>	<hr/>

#### 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
	<hr/>	<hr/>	<hr/>	<hr/>

## 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>