

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

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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 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	<hr/> 44,593	<hr/> 45,077
Expenditure	55,358	61,942
Total expenditure in the reporting period	<hr/> 55,358	<hr/> 61,942
Net income / (expenditure) for the financial year	<hr/> <hr/> (10,765)	<hr/> <hr/> (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>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

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**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/>

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/>

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/>

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 ACCUMULATED 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>