

**THE FYLDE RUGBY COMMUNITY FOUNDATION  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 AUGUST 2024 TO 31 AUGUST 2025**

## The Fylde Rugby Community Foundation Contents

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# **The Fylde Rugby Community Foundation**

## **Trustees' Report For the Period 1 August 2024 to 31 August 2025**

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

### **Objectives and Activities**

#### **Aims and Objectives**

The promotion of community participation in health recreation for the benefit of the inhabitants of the Fylde Coast of Lancashire and surrounding areas by the provision of facilities for playing rugby union.

The advancement of the amateur sport of rugby union, for the public benefit by the provision of, or assistance in the provision of, facilities for participation in the sport of rugby.

Removing any barriers to participating in rugby union such as finance, facilities, coaching, age, gender or health. During the period 1st August 2024 – 31st August 2025 the foundation provided a total of 289 hours of free delivery, totalling £10,115. This was distributed amongst schools, organisations and partner clubs.

### **Financial Review**

#### **Reserves Policy**

The Trustees maintained reserves of £80,000 during the year. This has since been reviewed and increased to £90,000 to reflect the growth and ongoing needs of the organisation.

The minimum cash reserve will be reviewed annually in line with the financial performance of the Foundation following each financial year, in order to ensure any risks are appropriately managed. However, the Foundation has the aspiration to generate a minimum cash reserve equivalent to 6 months of running costs.

#### **Going Concern**

The trustees consider that the charity has sufficient forecast income and available resources to cover the ongoing activities of the charity for the foreseeable future.

### **Structure, Governance and Management**

#### **Governing Document**

The Fylde Rugby Community Foundation was incorporated as a Charitable Incorporated Organisation (CIO) on 27 January 2020. The charity is controlled by its governing document.

### **Reference and Administrative Details**

#### **Trustees**

Mr David Craven - Chair  
Mr Mark Merrick (appointed 02/12/2024)  
Mrs Victoria Thompson  
Mr Martin Long  
Mr Anthony Attard OBE  
Sir William Beaumont CBE DL  
Mr David Wiseman  
Mr David Young

#### **Charity Number**

1187581

#### **Principal Address**

Fylde Rugby Club  
Blackpool Road  
Lytham St. Annes  
FY8 4EL

**The Fylde Rugby Community Foundation  
Trustees' Report (continued)  
For the Period 1 August 2024 to 31 August 2025**

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**Independent Examiner**

Jake Ashurst FCCA  
Brown & Co  
Chartered Accountants  
5A Marsh Mill Village  
Fleetwood Road North  
Thornton-Cleveleys  
Lancashire  
FY5 4JZ

**The Fylde Rugby Community Foundation  
Trustees' Report (continued)  
For the Period 1 August 2024 to 31 August 2025**

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**Other Information**

**Additional Note**

The charity has changed its year end from 31st July to 31st August.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue 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 and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr David Craven

Trustee

29/04/2026

**The Fylde Rugby Community Foundation**  
**Independent Examiner's Report to the Trustees of The Fylde Rugby Community**  
**Foundation**  
**For the Period 1 August 2024 to 31 August 2025**

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I report to the trustees on my examination of the accounts of The Fylde Rugby Community Foundation (the Trust) for the period ended 31 August 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Jake Ashurst FCCA  
29/04/2026  
Brown & Co  
Chartered Accountants  
5A Marsh Mill Village  
Fleetwood Road North  
Thornton-Cleveleys  
Lancashire  
FY5 4JZ

**The Fylde Rugby Community Foundation**  
**Statement of Financial Activities**  
**For the Period 1 August 2024 to 31 August 2025**

				31 August 2025	31 July 2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	60,950	275,812	336,762	302,691
Charitable activities:					
Delivery Income		-	78,377	78,377	59,496
Investments	<b>4</b>	159	-	159	185
		<u>61,109</u>	<u>354,189</u>	<u>415,298</u>	<u>362,372</u>
<b>EXPENDITURE ON:</b>					
Raising funds	<b>6</b>	(2,042)	(19,545)	(21,587)	(29,118)
Charitable activities:	<b>6</b>				
Delivery Income		(56,127)	(318,103)	(374,230)	(292,250)
Other		(12,080)	-	(12,080)	(11,375)
		<u>(70,249)</u>	<u>(337,648)</u>	<u>(407,897)</u>	<u>(332,743)</u>
<b>NET INCOME</b>		(9,140)	16,541	7,401	29,629
<b>NET MOVEMENT IN FUNDS</b>		<u>(9,140)</u>	<u>16,541</u>	<u>7,401</u>	<u>29,629</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		24,237	103,373	127,610	97,981
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14</b>	<u>15,097</u>	<u>119,914</u>	<u>135,011</u>	<u>127,610</u>

The notes on pages 8 to 12 form part of these financial statements.

**The Fylde Rugby Community Foundation**  
**Comparative Statement of Financial Activities**  
**For the Period 1 August 2024 to 31 August 2025**

				2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	3	48,340	254,351	302,691
Charitable activities:				
Delivery Income		-	59,496	59,496
Investments	4	185	-	185
		<u>48,525</u>	<u>313,847</u>	<u>362,372</u>
<b>EXPENDITURE ON:</b>				
Raising funds	6	(3,899)	(25,219)	(29,118)
Charitable activities:	6			
Delivery Income		(37,122)	(255,128)	(292,250)
Other		-	(11,375)	(11,375)
		<u>(41,021)</u>	<u>(291,722)</u>	<u>(332,743)</u>
<b>NET INCOME</b>		<u>7,504</u>	<u>22,125</u>	<u>29,629</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>7,504</u>	<u>22,125</u>	<u>29,629</u>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		16,733	81,248	97,981
<b>TOTAL FUNDS CARRIED FORWARD</b>	14	<u>24,237</u>	<u>103,373</u>	<u>127,610</u>

The notes on pages 8 to 12 form part of these financial statements.



**The Fylde Rugby Community Foundation**  
**Statement of Financial Position**  
**As At 31 August 2025**

				31 August 2025	31 July 2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	10	3,856	19,656	23,512	15,327
		3,856	19,656	23,512	15,327
<b>CURRENT ASSETS</b>					
Debtors	11	1,116	18,863	19,979	15,383
Cash at bank and in hand		16,396	98,415	114,811	129,649
		17,512	117,278	134,790	145,032
<b>Creditors: Amounts Falling Due Within One Year</b>	12	(1,862)	(21,429)	(23,291)	(32,749)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		15,650	95,849	111,499	112,283
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,506	115,505	135,011	127,610
<b>NET ASSETS</b>		19,506	115,505	135,011	127,610
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				119,914	103,373
Unrestricted Funds				15,097	24,237
<b>TOTAL FUNDS</b>	14			135,011	127,610

On behalf of the board

Mr David Craven

Trustee  
29/04/2026

The notes on pages 8 to 12 form part of these financial statements.

# The Fylde Rugby Community Foundation

## Notes to the Financial Statements

### For the Period 1 August 2024 to 31 August 2025

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#### 1. General Information

The Fylde Rugby Community Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1187581. The principal address is Fylde Rugby Club, Blackpool Road, Lytham St. Annes, FY8 4EL.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements 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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

##### 2.2. Incoming Resources

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.

##### 2.3. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

##### 2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
Computer Equipment	20% Reducing Balance

##### 2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### 3. Income from Donations and Legacies

	<b>31 August 2025</b>		
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	18,144	-	18,144
Member subscriptions and sponsorships	37,250	34,806	72,056
Gift aid	5,556	-	5,556
Grants	-	241,006	241,006
	<u>60,950</u>	<u>275,812</u>	<u>336,762</u>

**The Fylde Rugby Community Foundation**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 August 2024 to 31 August 2025**

	<b>31 July 2024</b>		
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	7,417	-	7,417
Member subscriptions and sponsorships	35,350	107,055	142,405
Gift aid	5,573	-	5,573
Grants	-	147,296	147,296
	<u>48,340</u>	<u>254,351</u>	<u>302,691</u>

**4. Investment Income**

	<b>31 August 2025</b>	<b>31 July 2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>159</u>	<u>185</u>

**5. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>31 August 2025</b>	<b>31 July 2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	<u>5,878</u>	<u>3,832</u>

**6. Analysis of Expenditure**

	<b>31 August 2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	19,013	2,574	21,587
Delivery Income	325,090	49,140	374,230
	<u>344,103</u>	<u>51,714</u>	<u>395,817</u>

  

	<b>31 July 2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	27,749	1,369	29,118
Delivery Income	261,879	30,371	292,250
	<u>289,628</u>	<u>31,740</u>	<u>321,368</u>

**The Fylde Rugby Community Foundation**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 August 2024 to 31 August 2025**

**7. Support Costs**

			<b>31 August 2025</b>
	<b>Raising funds</b>	<b>Delivery Income</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	2,210	2,210
Premises expenses	-	13,000	13,000
General administration	2,574	28,032	30,606
Depreciation	-	5,878	5,878
Interest payable	-	20	20
	<u>2,574</u>	<u>49,140</u>	<u>51,714</u>

			<b>31 July 2024</b>
	<b>Raising funds</b>	<b>Delivery Income</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	1,051	1,051
Premises expenses	-	12,120	12,120
General administration	1,369	13,368	14,737
Depreciation	-	3,832	3,832
	<u>1,369</u>	<u>30,371</u>	<u>31,740</u>

**8. Staff Costs**

Staff costs were as follows:

	<b>31 August 2025</b>	<b>31 July 2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	247,964	195,496
Social security costs	6,920	-
Other pension costs	3,299	-
	<u>258,183</u>	<u>195,496</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the period was: 8 (2024: 8)

**The Fylde Rugby Community Foundation**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 August 2024 to 31 August 2025**

**10. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 August 2024	19,987	-	19,987
Additions	11,763	2,300	14,063
As at 31 August 2025	<u>31,750</u>	<u>2,300</u>	<u>34,050</u>
<b>Depreciation</b>			
As at 1 August 2024	4,660	-	4,660
Provided during the period	5,418	460	5,878
As at 31 August 2025	<u>10,078</u>	<u>460</u>	<u>10,538</u>
<b>Net Book Value</b>			
As at 31 August 2025	<u>21,672</u>	<u>1,840</u>	<u>23,512</u>
As at 1 August 2024	<u>15,327</u>	<u>-</u>	<u>15,327</u>

**11. Debtors**

	<b>31 August 2025</b>	<b>31 July 2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	19,165	13,855
Other debtors	814	1,528
	<u>19,979</u>	<u>15,383</u>

**12. Creditors: Amounts Falling Due Within One Year**

	<b>31 August 2025</b>	<b>31 July 2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,642	32,291
Taxation and social security	6,049	458
Accruals and deferred income	12,600	-
	<u>23,291</u>	<u>32,749</u>

**13. Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the period the charge to the statement of financial activities in respect of defined contribution schemes was £3,299 (2024: £0).

At the statement of financial position date contributions of £827 (2024: £0) were due to the fund and are included in creditors.

**The Fylde Rugby Community Foundation**  
**Notes to the Financial Statements (continued)**  
**For the Period 1 August 2024 to 31 August 2025**

**14. Movement in Funds**

	<b>As at 1 August 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 August 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	24,237	61,109	(68,575)	16,771
Unrestricted Funds	-	-	(1,674)	(1,674)
<b>Total unrestricted funds</b>	<u>24,237</u>	<u>61,109</u>	<u>(70,249)</u>	<u>15,097</u>
<b>Restricted funds</b>				
Restricted Funds	103,373	354,189	(337,648)	119,914
<b>Total funds</b>	<u>127,610</u>	<u>415,298</u>	<u>(407,897)</u>	<u>135,011</u>

  

	<b>As at 1 August 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 July 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	16,733	48,525	(41,021)	24,237
<b>Restricted funds</b>				
Restricted Funds	81,248	313,847	(291,722)	103,373
<b>Total funds</b>	<u>97,981</u>	<u>362,372</u>	<u>(332,743)</u>	<u>127,610</u>

**15. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**16. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**The Fylde Rugby Community Foundation**  
**Detailed Statement of Financial Activities**  
**For the Period 1 August 2024 to 31 August 2025**

	<b>31 August 2025</b>	<b>31 July 2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	18,144	7,417
Sponsorships	72,056	142,405
Gift aid	5,556	5,573
Grants	241,006	147,296
	<u>336,762</u>	<u>302,691</u>
<b>Charitable Activities:</b>		
<b>Delivery Income</b>		
Schools Income	44,225	42,260
Delivery Income	34,152	17,236
	<u>78,377</u>	<u>59,496</u>
<b>Investments</b>		
Bank interest receivable	159	185
	<u>159</u>	<u>185</u>
	<u>415,298</u>	<u>362,372</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Bid Fees	(19,013)	(27,749)
Advertising and marketing costs	(2,576)	(1,368)
Sundry expenses	2	(1)
	<u>(21,587)</u>	<u>(29,118)</u>
<b>Charitable Activities:</b>		
<b>Delivery Income</b>		
Kit & Equipment	(7,261)	(4,048)
Provisions	(16,353)	-
Engage Community	(13,748)	(42,958)
Bid Costs	(5,256)	(9,124)
Community Coaches	(15,217)	(10,194)
Wages and salaries	(247,964)	(195,496)
Employers NI	(6,920)	-
Employers pensions - defined contribution schemes	(3,299)	-
Travel and subsistence expenses	(9,072)	-
Other interest payable	-	(59)
Staff training	(2,210)	(783)
Travel expenses	-	(268)
Rent	(13,000)	(12,120)
Computer software costs	(610)	-
Insurance	(2,981)	(1,457)
Printing, postage and stationery	(14)	(137)
Telecommunications	(451)	-

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**The Fylde Rugby Community Foundation**  
**Detailed Statement of Financial Activities (continued)**  
**For the Period 1 August 2024 to 31 August 2025**

Accountancy fees	(4,007)	(2,939)
Legal fees	(2,095)	(2,400)
Admin Support	(13,039)	-
Subscriptions	(307)	(50)
Bank charges	(176)	(416)
Sundry expenses	(4,352)	(5,969)
Depreciation	(5,878)	(3,832)
Other interest payable	(20)	-
	<u>(374,230)</u>	<u>(292,250)</u>
<b>Other</b>		
Irrecoverable VAT.	(12,080)	(11,375)
	<u>(12,080)</u>	<u>(11,375)</u>
	<u>(407,897)</u>	<u>(332,743)</u>
<b>NET INCOME</b>	<u>7,401</u>	<u>29,629</u>