

# PRENTON RUFC LIMITED

England & Wales · Charity number 1194897

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">08295033</a>
Registered	2021-06-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Prenton R U F C Prenton Dell Road Prenton CH43 3BS
Phone	01516081501
Email	<a href="mailto:paulfoster551@gmail.com">paulfoster551@gmail.com</a>

## Activities

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**Objects:** TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES AND COACHING FOR THE GAME OF RUGBY UNION AND SUCH OTHER SPORTS CAPABLE OF PROMOTING HEALTHY RECREATION; TO PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE A 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; AND TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE DIRECTORS THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY.

**Activities:** to provide rugby union, social and other activities and generally to encourage and facilitate the playing of rugby football; to provide and maintain Club premises at Prenton Dell Road, Prenton, Birkenhead, Merseyside, CH43 3BS; to promote, improve, develop and support the interests of rugby union; to offer such other benefits to its members as it shall think fit;

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Wirral

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£283,807	£73,325	-	-
2024-06-30	£141,297	£131,317	-	-
2023-06-30	£119,534	£123,548	-	-
2022-06-30	£107,881	£75,442	-	-

## Trustees

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Name	Role	Appointed
MICHAEL CAVANAGH	Chair	2021-06-22
ANTHONY GLYN SARGENT		2021-06-22
GORDON KNAPMAN		2021-06-22
PAUL FOSTER		2021-06-22

**PRENTON RUFC LIMITED**

England & Wales - Charity number 1194897

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# Accounts

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REGISTERED COMPANY NUMBER: 08295033 (England and Wales)  
REGISTERED CHARITY NUMBER: 1194897

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2025  
for  
Prenton RUFC Limited

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

Contents of the Financial Statements  
for the Year Ended 30 June 2025

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Prenton RUFC Limited

Report of the Trustees  
for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Related parties**

The charity wholly owns its trading subsidiary, Prenton RUFC Enterprises Ltd. All surplus profits generated are donated to the parent charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08295033 (England and Wales)

### **Registered Charity number**

1194897

### **Registered office**

Prenton Dell Road  
Prenton  
CH43 3BS

### **Trustees**

P Foster  
A G Sargent  
M Cavanagh  
G Knapman

### **Company Secretary**

### **Independent Examiner**

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

## **COMMENCEMENT OF ACTIVITIES**

The company, Prenton RUFC Limited, applied and was granted charity status on 22nd June 2021.

Approved by order of the board of trustees on 17 November 2025 and signed on its behalf by:

P Foster - Trustee

**Independent examiner's report to the trustees of Prenton RUFC Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

2 March 2026

Prenton RUFC Limited

Statement of Financial Activities  
for the Year Ended 30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		251,257	96,963
Other trading activities	2	30,763	43,840
Investment income	3	1,787	494
<b>Total</b>		<u>283,807</u>	<u>141,297</u>
<b>EXPENDITURE ON</b>			
Raising funds		1,087	929
<b>Charitable activities</b>			
Rugby participation		<u>72,238</u>	<u>130,388</u>
<b>Total</b>		<u>73,325</u>	<u>131,317</u>
<b>NET INCOME</b>		210,482	9,980
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>320,417</u>	<u>310,437</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>530,899</u></u>	<u><u>320,417</u></u>

The notes form part of these financial statements

Prenton RUFC Limited

Balance Sheet  
30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	250,609	210,421
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		281,340	110,746
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,050)	(750)
<b>NET CURRENT ASSETS</b>		<u>280,290</u>	<u>109,996</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		530,899	320,417
<b>NET ASSETS</b>		<u>530,899</u>	<u>320,417</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>530,899</u>	<u>320,417</u>
<b>TOTAL FUNDS</b>		<u>530,899</u>	<u>320,417</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 November 2025 and were signed on its behalf by:

A G Sargent - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Plant and machinery	- 10% on reducing balance
Computer equipment	- 20% on reducing balance

### **Taxation**

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

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	30.6.25	30.6.24
	£	£
Fundraising events	11,347	24,995
Bar income and club hire	15,966	13,673
Sponsorships	3,450	5,172
	<u>30,763</u>	<u>43,840</u>

**3. INVESTMENT INCOME**

	30.6.25	30.6.24
	£	£
Interest	1,787	494
	<u>1,787</u>	<u>494</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	3,205	3,751
Other operating leases	13,232	23,524
	<u>16,437</u>	<u>27,275</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	96,963
Other trading activities	43,840
Investment income	494
<b>Total</b>	<u>141,297</u>
<b>EXPENDITURE ON</b>	
Raising funds	929
<b>Charitable activities</b>	
Rugby participation	130,388
<b>Total</b>	<u>131,317</u>
<b>NET INCOME</b>	9,980

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

310,437

**TOTAL FUNDS CARRIED FORWARD**

320,417

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
At 1 July 2024	133,502	46,004	43,556	3,570	226,632
Additions	-	43,393	-	-	43,393
At 30 June 2025	<u>133,502</u>	<u>89,397</u>	<u>43,556</u>	<u>3,570</u>	<u>270,025</u>
<b>DEPRECIATION</b>					
At 1 July 2024	-	-	14,927	1,284	16,211
Charge for year	-	-	2,863	342	3,205
At 30 June 2025	<u>-</u>	<u>-</u>	<u>17,790</u>	<u>1,626</u>	<u>19,416</u>
<b>NET BOOK VALUE</b>					
At 30 June 2025	<u>133,502</u>	<u>89,397</u>	<u>25,766</u>	<u>1,944</u>	<u>250,609</u>
At 30 June 2024	<u>133,502</u>	<u>46,004</u>	<u>28,629</u>	<u>2,286</u>	<u>210,421</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25 £	30.6.24 £
Accrued expenses	<u>1,050</u>	<u>750</u>

**9. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	320,417	210,482	530,899
<b>TOTAL FUNDS</b>	<u>320,417</u>	<u>210,482</u>	<u>530,899</u>

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	283,807	(73,325)	210,482
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>283,807</u>	<u>(73,325)</u>	<u>210,482</u>

**Comparatives for movement in funds**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	310,437	9,980	320,417
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>310,437</u>	<u>9,980</u>	<u>320,417</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,297	(131,317)	9,980
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>141,297</u>	<u>(131,317)</u>	<u>9,980</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	310,437	220,462	530,899
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>310,437</u>	<u>220,462</u>	<u>530,899</u>

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	425,104	(204,642)	220,462
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>425,104</u>	<u>(204,642)</u>	<u>220,462</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	40,540	36,200
Club memberships	10,769	10,329
Development and grants	199,948	50,434
	<hr/>	<hr/>
	251,257	96,963
<b>Other trading activities</b>		
Fundraising events	11,347	24,995
Bar income and club hire	15,966	13,673
Sponsorships	3,450	5,172
	<hr/>	<hr/>
	30,763	43,840
<b>Investment income</b>		
Interest	1,787	494
	<hr/>	<hr/>
<b>Total incoming resources</b>	283,807	141,297
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Visitor food	1,087	929
<b>Charitable activities</b>		
Rugby costs	14,633	11,806
Charitable donations	-	15,860
Fundraising consultancy fees	-	26,294
	<hr/>	<hr/>
	14,633	53,960
<b>Support costs</b>		
<b>Management</b>		
Promotions and advertising	21,162	25,806
<b>Finance</b>		
Bank charges	120	411
<b>Other</b>		
Property & grounds maintenance	13,232	23,524
Rates and water	371	577
Insurance	1,266	1,213
Light and heat	9,831	6,864
Telephone	2,676	2,286
Postage and stationery	60	165
Sundries	1,382	1,461
Professional fees	4,300	10,370
Plant & machinery depreciation	2,863	3,181
Carried forward	35,981	49,641

Prenton RUFC Limited

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
<b>Other</b>		
Brought forward	35,981	49,641
Computer equipment	342	570
	<hr/>	<hr/>
	36,323	50,211
	<hr/>	<hr/>
Total resources expended	73,325	131,317
	<hr/>	<hr/>
<b>Net income</b>	210,482	9,980
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**PRENTON RUFC LIMITED**

England & Wales - Charity number 1194897

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# Accounts

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REGISTERED COMPANY NUMBER: 08295033 (England and Wales)  
REGISTERED CHARITY NUMBER: 1194897

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2024  
for  
Prenton RUFC Limited

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
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Merseyside

Contents of the Financial Statements  
for the Year Ended 30 June 2024

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Prenton RUFC Limited

Report of the Trustees  
for the Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Related parties**

The charity wholly owns its trading subsidiary, Prenton RUFC Enterprises Ltd. All surplus profits generated are donated to the parent charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08295033 (England and Wales)

### **Registered Charity number**

1194897

### **Registered office**

Prenton Dell Road  
Prenton  
CH43 3BS

### **Trustees**

P Foster  
A G Sargent  
M Cavanagh  
G Knapman

### **Company Secretary**

### **Independent Examiner**

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

## **COMMENCEMENT OF ACTIVITIES**

The company, Prenton RUFC Limited, applied and was granted charity status on 22nd June 2021.

Approved by order of the board of trustees on 5 December 2024 and signed on its behalf by:

P Foster - Trustee

**Independent examiner's report to the trustees of Prenton RUFC Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

Date: .....

Statement of Financial Activities  
for the Year Ended 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		96,963	77,985
		Other 2	4341,
		trading	,8 54
		activities	40 9
		Investmen3	49 -
		t income	4
		<b>Total</b>	14 11
			1,9,5
			29 34
			7
<b>EXPENDITURE ON</b>			
Raising funds	4	929	7,787
<b>Charitable activities</b>			
Rugby participation		130,388	97,544
		Other	-18,
			21
			7
		<b>Total</b>	13 12
			1,3,5
			31 48
			7
<b>NET INCOME/(EXPENDITURE)</b>		9,980	(4,014)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		310,437	314,451
		<b>TOTAL FUNDS</b>	32 31
		<b>CARRIED</b>	0,0,4
		<b>FORWARD</b>	41 37
			7

Prenton RUFC Limited

Balance Sheet  
30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	210,421	214,172
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		110,746	97,015
<b>CREDITORS</b>			
Amounts falling due within one year	9	(750)	(750)
		<hr/>	<hr/>
		<b>NET CURRENT ASSETS</b>	10 96, 9, 26 99 5 6
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		320,417	310,437
		<hr/>	<hr/>
		<b>NET ASSETS</b>	32 31 0, 0, 4 41 37 7
		<hr/>	<hr/>
		<b>FUNDS</b> 10	
		Unrestricted funds	32 31 0, 4 0, 4 17 37
		<hr/>	<hr/>
		<b>TOTAL FUNDS</b>	32 31 0, 4 0, 4 17 37
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2024 and were signed on its behalf by:

A G Sargent - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Plant and machinery	- 10% on reducing balance
Computer equipment	- 20% on reducing balance

### **Taxation**

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

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

30.6.24	30.6.23
£	£
Fundraising events	24,209 78
Bar income and club hire	5 7
Sponsorships	13,143 0
	67 71
	3 0
	5,160
	<u>72 52</u>
<u>43,840</u>	<u>41,549</u>

**3. INVESTMENT INCOME**

30.6.24	30.6.23
£	£
Interest	49 -
	<u>4</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

30.6.24	30.6.23
£	£
Support costs	- 7,298
	<u>8</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

30.6.24	30.6.23
£	£
Depreciation - owned assets	3,742 51 48
Other operating leases	23,965 2 90
	<u>4</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

Unrestricted fund  
£

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

77,985

Other 4  
trading 1  
activitie ,  
s 5  
4  
9

---

**Total** 1  
1  
9  
,  
5  
3  
4

---

**EXPENDITURE ON**

Raising funds

7,787

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>Charitable activities</b>	
Rugby participation	97,544
	Other 1 8 , 2 1 7
	<hr/> Total 1 2 3 , 5 4 8
<b>NET INCOME/(EXPENDITURE)</b>	(4,014)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	314,451
	<hr/> <b>TOTAL 3 FUNDS 1 CARRI 0 ED , FORW 4 ARD 3 7</b> <hr/> <hr/>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
	At 1 July 2023 and 30 June 2024	133,502	46,004	43,556	3,570
		<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
	At 1 July 2023	-	-	11,746	714
	Charge for year	-	-	3,181	570
		<hr/>	<hr/>	<hr/>	<hr/>
	At 30 June 2024	-	-	14,927	1,284
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
	At 30 June 2024	133,502	46,004	28,629	2,286
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	At 30 June 2023	133,502	46,004	31,810	2,856
		<hr/>	<hr/>	<hr/>	<hr/>

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**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.24	30.6.23
	£	£
Accrued expenses	75 75	0 0
	<u>75 75</u>	<u>0 0</u>

**10. MOVEMENT IN FUNDS**

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	310,437	9,980	320,417
	<u>310,437</u>	<u>9,980</u>	<u>320,417</u>
<b>TOTAL FUNDS</b>	<b>310,437</b>	<b>9,980</b>	<b>320,417</b>
	<u><u>310,437</u></u>	<u><u>9,980</u></u>	<u><u>320,417</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	141,297	(131,317)	9,980
	<u>141,297</u>	<u>(131,317)</u>	<u>9,980</u>
<b>TOTAL FUNDS</b>	<b>141,297</b>	<b>(131,317)</b>	<b>9,980</b>
	<u><u>141,297</u></u>	<u><u>(131,317)</u></u>	<u><u>9,980</u></u>

**Comparatives for movement in funds**

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	314,451	(4,014)	310,437
	<u>314,451</u>	<u>(4,014)</u>	<u>310,437</u>
<b>TOTAL FUNDS</b>	<b>314,451</b>	<b>(4,014)</b>	<b>310,437</b>
	<u><u>314,451</u></u>	<u><u>(4,014)</u></u>	<u><u>310,437</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	119,534	(123,548)	(4,014)
	<u>119,534</u>	<u>(123,548)</u>	<u>(4,014)</u>
<b>TOTAL FUNDS</b>	<b>119,534</b>	<b>(123,548)</b>	<b>(4,014)</b>
	<u><u>119,534</u></u>	<u><u>(123,548)</u></u>	<u><u>(4,014)</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2024

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	314,451	5,966	320,417
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>314,451</b>	<b>5,966</b>	<b>320,417</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	260,831	(254,865)	5,966
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>260,831</b>	<b>(254,865)</b>	<b>5,966</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024.

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	36,55, 20 33	0 0
Club memberships	10,8,4 32 23	9
Development and grants	50,14, 43 23	4 2
	<hr/>	<hr/>
	96,963	77,985
<b>Other trading activities</b>		
Fundraising events	24,20, 99 78	5 7
Bar income and club hire	13,14, 67 71	3 0
Sponsorships	5,16,0 72 52	
	<hr/>	<hr/>
	43,840	41,549
<b>Investment income</b>		
Interest	494	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	141,297	119,534
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Visitor food	929	489
<b>Charitable activities</b>		
Rugby costs	11,16, 80 24	6 4
Charitable donations	15, - 86	0
Fundraising consultancy fees	26,45, 29 80	4 0
	<hr/>	<hr/>
	53,960	62,044
<b>Support costs</b>		
<b>Management</b>		
Promotions and advertising	25,806	12,720
<b>Finance</b>		

This page does not form part of the statutory financial statements

Bank charges	411	208
<b>Other</b>		
Property & grounds maintenance	23,524	9,690
Rates and water	577	856
Insurance	1,213	1,256
Light and heat	6,864	5,109
Telephone	2,286	2,772
Postage and stationery	165	74
Sundries	1,461	2,762
Professional fees	10,370	21,320
Plant & machinery depreciation	3,181	3,534
Carried forward	49,641	47,373

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
<b>Other</b>		
		49,47, 64 37
		1 3
Computer equipment		57 71
		<u>0 4</u>
	<u>50,211</u>	<u>48,087</u>
Total resources expended		13 12 1,33,5 <u>17 48</u>
<b>Net income/(expenditure)</b>		9,9 (4, 80 01 <u>4</u> )

**PRENTON RUFC LIMITED**

England & Wales - Charity number 1194897

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# Accounts

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REGISTERED COMPANY NUMBER: 08295033 (England and Wales)  
REGISTERED CHARITY NUMBER: 1194897

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2023  
for  
Prenton RUFC Limited

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

Contents of the Financial Statements  
for the Year Ended 30 June 2023

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

## Prenton RUFC Limited

### Report of the Trustees for the Year Ended 30 June 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Related parties**

The charity wholly owns its trading subsidiary, Prenton RUFC Enterprises Ltd. All surplus profits generated are donated to the parent charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08295033 (England and Wales)

### **Registered Charity number**

1194897

### **Registered office**

Prenton Dell Road  
Prenton  
CH43 3BS

### **Trustees**

P Foster  
A G Sargent  
M Cavanagh  
G Knapman

### **Company Secretary**

### **Independent Examiner**

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

## **COMMENCEMENT OF ACTIVITIES**

The company, Prenton RUFC Limited, applied and was granted charity status on 22nd June 2021.

Approved by order of the board of trustees on 20 March 2024 and signed on its behalf by:

P Foster - Trustee

**Independent examiner's report to the trustees of Prenton RUFC Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

21 March 2024

Prenton RUFC Limited

Statement of Financial Activities  
for the Year Ended 30 June 2023

		Year Ended 30.6.23 Unrestricted fund £	Period 1.5.21 to 30.6.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		77,985	61,253
Other trading activities	2	41,549	46,628
<b>Total</b>		<u>119,534</u>	<u>107,881</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	7,787	12,686
<b>Charitable activities</b>			
Rugby participation		97,544	17,507
Other		18,217	45,249
<b>Total</b>		<u>123,548</u>	<u>75,442</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,014)	32,439
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		314,451	282,012
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>310,437</u></u>	<u><u>314,451</u></u>

The notes form part of these financial statements

Prenton RUFC Limited

Balance Sheet  
30 June 2023

	Notes	30.6.23 Unrestricted fund £	30.6.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	214,172	212,916
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		97,015	102,285
<b>CREDITORS</b>			
Amounts falling due within one year	8	(750)	(750)
<b>NET CURRENT ASSETS</b>		<u>96,265</u>	<u>101,535</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		310,437	314,451
<b>NET ASSETS</b>		<u>310,437</u>	<u>314,451</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>310,437</u>	<u>314,451</u>
<b>TOTAL FUNDS</b>		<u>310,437</u>	<u>314,451</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2024 and were signed on its behalf by:

A G Sargent - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Plant and machinery	- 10% on reducing balance
Computer equipment	- 20% on reducing balance

### **Taxation**

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

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	Year Ended 30.6.23 £	Period 1.5.21 to 30.6.22 £
Fundraising events	20,787	15,094
Bar income and club hire	14,710	25,537
Sponsorships	6,052	5,997
	<u>41,549</u>	<u>46,628</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	Year Ended 30.6.23 £	Period 1.5.21 to 30.6.22 £
Support costs	7,298	-
	<u>7,298</u>	<u>-</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.6.23 £	Period 1.5.21 to 30.6.22 £
Depreciation - owned assets	4,248	3,927
Other operating leases	9,690	23,780
	<u>13,938</u>	<u>27,707</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the period ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the period ended 30 June 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	61,253
Other trading activities	46,628
<b>Total</b>	<u>107,881</u>
<b>EXPENDITURE ON</b>	
Raising funds	12,686
<b>Charitable activities</b>	
Rugby participation	17,507
Other	45,249
<b>Total</b>	<u>75,442</u>
<b>NET INCOME</b>	32,439
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	282,012
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>314,451</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
At 1 July 2022	133,502	40,500	43,556	3,570	221,128
Additions	-	5,504	-	-	5,504
At 30 June 2023	<u>133,502</u>	<u>46,004</u>	<u>43,556</u>	<u>3,570</u>	<u>226,632</u>
<b>DEPRECIATION</b>					
At 1 July 2022	-	-	8,212	-	8,212
Charge for year	-	-	3,534	714	4,248
At 30 June 2023	<u>-</u>	<u>-</u>	<u>11,746</u>	<u>714</u>	<u>12,460</u>
<b>NET BOOK VALUE</b>					
At 30 June 2023	<u>133,502</u>	<u>46,004</u>	<u>31,810</u>	<u>2,856</u>	<u>214,172</u>
At 30 June 2022	<u>133,502</u>	<u>40,500</u>	<u>35,344</u>	<u>3,570</u>	<u>212,916</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.23	30.6.22
	£	£
Accrued expenses	750	750
	<u>750</u>	<u>750</u>

**9. MOVEMENT IN FUNDS**

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	314,451	(4,014)	310,437
	<u>314,451</u>	<u>(4,014)</u>	<u>310,437</u>
<b>TOTAL FUNDS</b>	<u>314,451</u>	<u>(4,014)</u>	<u>310,437</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,534	(123,548)	(4,014)
	<u>119,534</u>	<u>(123,548)</u>	<u>(4,014)</u>
<b>TOTAL FUNDS</b>	<u>119,534</u>	<u>(123,548)</u>	<u>(4,014)</u>

**Comparatives for movement in funds**

	At 1.5.21	Net movement in funds	At 30.6.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	282,012	32,439	314,451
	<u>282,012</u>	<u>32,439</u>	<u>314,451</u>
<b>TOTAL FUNDS</b>	<u>282,012</u>	<u>32,439</u>	<u>314,451</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,881	(75,442)	32,439
	<u>107,881</u>	<u>(75,442)</u>	<u>32,439</u>
<b>TOTAL FUNDS</b>	<u>107,881</u>	<u>(75,442)</u>	<u>32,439</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023.

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2023

	Year Ended 30.6.23 £	Period 1.5.21 to 30.6.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	55,330	13,507
Club memberships	8,423	7,636
Development and grants	14,232	40,110
	<hr/>	<hr/>
	77,985	61,253
<b>Other trading activities</b>		
Fundraising events	20,787	15,094
Bar income and club hire	14,710	25,537
Sponsorships	6,052	5,997
	<hr/>	<hr/>
	41,549	46,628
<b>Total incoming resources</b>	119,534	107,881
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bar and other stock	489	12,686
<b>Charitable activities</b>		
Rugby costs	16,244	10,953
Charitable donations	-	100
Fundraising consultancy fees	45,800	-
	<hr/>	<hr/>
	62,044	11,053
<b>Support costs</b>		
<b>Management</b>		
Trading set up	-	1,825
Promotions and advertising	12,720	7,895
Covid grant spend	-	936
	<hr/>	<hr/>
	12,720	10,656
<b>Finance</b>		
Bank charges	208	523
<b>Other</b>		
Property & grounds maintenance	9,690	23,780
Carried forward	9,690	23,780

Prenton RUFC Limited

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2023

	Year Ended 30.6.23 £	Period 1.5.21 to 30.6.22 £
<b>Other</b>		
Brought forward	9,690	23,780
Rates and water	856	638
Insurance	1,256	1,226
Light and heat	5,109	4,913
Telephone	2,772	2,285
Postage and stationery	74	272
Sundries	2,762	1,453
Professional fees	21,320	2,030
Plant & machinery depreciation	3,534	3,927
Computer equipment	714	-
	<hr/>	<hr/>
	48,087	40,524
	<hr/>	<hr/>
Total resources expended	123,548	75,442
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(4,014)</b>	<b>32,439</b>
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This page does not form part of the statutory financial statements

**PRENTON RUFC LIMITED**

England & Wales - Charity number 1194897

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# Accounts

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REGISTERED COMPANY NUMBER: 08295033 (England and Wales)  
REGISTERED CHARITY NUMBER: 1194897

Report of the Trustees and  
Unaudited Financial Statements for the Period 1 May 2021 to 30 June 2022  
for  
Prenton RUFC Limited

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

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for the Period 1 May 2021 to 30 June 2022

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Prenton RUFC Limited

Report of the Trustees  
for the Period 1 May 2021 to 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 May 2021 to 30 June 2022. The trustees have adopted the provisions of 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Related parties**

The charity wholly owns its trading subsidiary, Prenton RUFC Enterprises Ltd. All surplus profits generated are donated to the parent charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08295033 (England and Wales)

### **Registered Charity number**

1194897

### **Registered office**

Prenton Dell Road  
Prenton  
CH43 3BS

### **Trustees**

P Foster  
A G Sargent  
M Cavanagh  
G Knapman

### **Company Secretary**

### **Independent Examiner**

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

## **COMMENCEMENT OF ACTIVITIES**

The company, Prenton RUFC Limited, applied and was granted charity status on 22nd June 2021.

Approved by order of the board of trustees on 26 May 2023 and signed on its behalf by:

P Foster - Trustee

**Independent examiner's report to the trustees of Prenton RUFC Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 May 2021 to 30 June 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited  
395-397 Woodchurch Road  
Prenton  
Birkenhead  
Merseyside

7 June 2023

Prenton RUFC Limited

Statement of Financial Activities  
for the Period 1 May 2021 to 30 June 2022

	Notes	Period 1.5.21 to 30.6.22 Unrestricted fund £	Year Ended 30.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		61,253	35,128
Other trading activities	2	46,628	24,294
<b>Total</b>		<u>107,881</u>	<u>59,422</u>
<b>EXPENDITURE ON</b>			
Raising funds		12,686	35,943
<b>Charitable activities</b>			
Rugby participation		17,507	314
Other		45,249	6,717
<b>Total</b>		<u>75,442</u>	<u>42,974</u>
<b>NET INCOME</b>		32,439	16,448
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		282,012	265,564
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>314,451</u></u>	<u><u>282,012</u></u>

The notes form part of these financial statements

Prenton RUFC Limited

Balance Sheet  
30 June 2022

	Notes	30.6.22 Unrestricted fund £	30.4.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	212,916	172,070
<b>CURRENT ASSETS</b>			
Stocks	7	-	985
Cash at bank and in hand		102,285	109,707
		<u>102,285</u>	<u>110,692</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(750)	(750)
		<u>101,535</u>	<u>109,942</u>
<b>NET CURRENT ASSETS</b>			
		<u>101,535</u>	<u>109,942</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>314,451</u>	<u>282,012</u>
<b>NET ASSETS</b>			
		<u>314,451</u>	<u>282,012</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>314,451</u>	<u>282,012</u>
<b>TOTAL FUNDS</b>		<u>314,451</u>	<u>282,012</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2023 and were signed on its behalf by:

A G Sargent - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Plant and machinery - 10% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

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

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. OTHER TRADING ACTIVITIES**

	Period 1.5.21 to 30.6.22 £	Year Ended 30.4.21 £
Fundraising events	15,094	5,654
Bar income and club hire	25,537	14,385
Sponsorships	5,997	4,255
	<u>46,628</u>	<u>24,294</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.5.21 to 30.6.22 £	Year Ended 30.4.21 £
Depreciation - owned assets	3,927	4,285
Other operating leases	23,780	18,833
	<u>27,707</u>	<u>23,118</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 30 June 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 30 June 2022 nor for the year ended 30 April 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	35,128
Other trading activities	24,294
<b>Total</b>	<u>59,422</u>
<b>EXPENDITURE ON</b>	
Raising funds	35,943
<b>Charitable activities</b>	
Rugby participation	314
Other	6,717
<b>Total</b>	<u>42,974</u>
<b>NET INCOME</b>	16,448

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted  
fund  
£**RECONCILIATION OF FUNDS**

Total funds brought forward

265,564

**TOTAL FUNDS CARRIED FORWARD**

282,012

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2021	133,502	-	42,853	-	176,355
Additions	-	40,500	703	3,570	44,773
At 30 June 2022	133,502	40,500	43,556	3,570	221,128
<b>DEPRECIATION</b>					
At 1 May 2021	-	-	4,285	-	4,285
Charge for year	-	-	3,927	-	3,927
At 30 June 2022	-	-	8,212	-	8,212
<b>NET BOOK VALUE</b>					
At 30 June 2022	133,502	40,500	35,344	3,570	212,916
At 30 April 2021	133,502	-	38,568	-	172,070

**7. STOCKS**

		30.6.22 £	30.4.21 £
Stocks		-	985

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.22	30.4.21
	£	£
Accrued expenses	750	750
	<u>750</u>	<u>750</u>

**9. MOVEMENT IN FUNDS**

	At 1.5.21	Net movement in funds	At 30.6.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	282,012	32,439	314,451
	<u>282,012</u>	<u>32,439</u>	<u>314,451</u>
<b>TOTAL FUNDS</b>	<u>282,012</u>	<u>32,439</u>	<u>314,451</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,881	(75,442)	32,439
	<u>107,881</u>	<u>(75,442)</u>	<u>32,439</u>
<b>TOTAL FUNDS</b>	<u>107,881</u>	<u>(75,442)</u>	<u>32,439</u>

**Comparatives for movement in funds**

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	265,564	16,448	282,012
	<u>265,564</u>	<u>16,448</u>	<u>282,012</u>
<b>TOTAL FUNDS</b>	<u>265,564</u>	<u>16,448</u>	<u>282,012</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,422	(42,974)	16,448
	<u>59,422</u>	<u>(42,974)</u>	<u>16,448</u>
<b>TOTAL FUNDS</b>	<u>59,422</u>	<u>(42,974)</u>	<u>16,448</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 30 June 2022.

Detailed Statement of Financial Activities  
for the Period 1 May 2021 to 30 June 2022

	Period 1.5.21 to 30.6.22 £	Year En ded 30.4.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	13,507	658
Club memberships	7,636	5,980
Development and grants	40,110	28,490
	<hr/>	<hr/>
	61,253	35,128
<b>Other trading activities</b>		
Fundraising events	15,094	5,654
Bar income and club hire	25,537	14,385
Sponsorships	5,997	4,255
	<hr/>	<hr/>
	46,628	24,294
<b>Total incoming resources</b>	107,881	59,422
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bar and other stock	12,686	9,186
<b>Charitable activities</b>		
Rugby costs	10,953	314
Charitable donations	100	1,976
	<hr/>	<hr/>
	11,053	2,290
<b>Support costs</b>		
<b>Management</b>		
Trading set up	1,825	-
Promotions and advertising	7,895	2,640
Covid grant spend	936	2,933
	<hr/>	<hr/>
	10,656	5,573
<b>Finance</b>		
Bank charges	523	453
<b>Other</b>		
Property & grounds maintenance	23,780	18,833
Rates and water	638	10
Insurance	1,226	15
Light and heat	4,913	689
Telephone	2,285	366
Postage and stationery	272	79
Carried forward	33,114	19,992

Prenton RUFC Limited

Detailed Statement of Financial Activities  
for the Period 1 May 2021 to 30 June 2022

	Period 1.5.21 to 30.6.22 £	Year En ded 30.4.21 £
<b>Other</b>		
Brought forward	33,114	19,992
Sundries	1,453	1,195
Professional fees	2,030	-
Plant & machinery depreciation	3,927	4,285
	<hr/>	<hr/>
	40,524	25,472
	<hr/>	<hr/>
Total resources expended	75,442	42,974
	<hr/>	<hr/>
<b>Net income</b>	32,439	16,448
	<hr/>	<hr/>