

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  
Prenton  
Birkenhead  
Merseyside

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for the Year Ended 30 June 2024

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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 trading activities	43,411,854
		Investment income	409
			49 -
			4
		<b>Total</b>	14,111,952,934
			7
<b>EXPENDITURE ON</b>			
Raising funds	4	929	7,787
<b>Charitable activities</b>			
Rugby participation		130,388	97,544
		Other	-18,217
		<b>Total</b>	13,121,353,148
			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 CARRIED FORWARD</b>	32,310,041,377

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.



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

**2. OTHER TRADING ACTIVITIES**

30.6.24	30.6.23
£	£
Fundraising events	24,20,99 78
	5 7
Bar income and club hire	13,14,67 71
	3 0
Sponsorships	5,16,072 52
<u>43,840</u>	<u>41,549</u>

**3. INVESTMENT INCOME**

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

**4. RAISING FUNDS**

**Raising donations and legacies**

30.6.24	30.6.23
£	£
Support costs	- 7,29
<u>8</u>	<u>8</u>

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

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

30.6.24	30.6.23
£	£
Depreciation - owned assets	3,74,251 48
Other operating leases	23,9,652 90
<u>4</u>	<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
	<b>Total</b> 1 2 3 , 5 4 8
<b>NET INCOME/(EXPENDITURE)</b>	(4,014)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	314,451
	<b>TOTAL FUNDS CARRIED FORWARD</b> 3 1 0 , 4 3 7

**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	226,632
<b>DEPRECIATION</b>	At 1 July 2023	-	-	11,746	714	12,460
	Charge for year	-	-	3,181	570	3,751
	At 30 June 2024	-	-	14,927	1,284	16,211
<b>NET BOOK VALUE</b>	At 30 June 2024	133,502	46,004	28,629	2,286	210,421
	At 30 June 2023	133,502	46,004	31,810	2,856	214,172

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

30.6.24	30.6.23
£	£
Accrued expenses	75 75
	<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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>310,437</b>	<b>9,980</b>	<b>320,417</b>
	<hr/>	<hr/>	<hr/>

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>	<b>141,297</b>	<b>(131,317)</b>	<b>9,980</b>
	<hr/>	<hr/>	<hr/>

**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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>314,451</b>	<b>(4,014)</b>	<b>310,437</b>
	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>119,534</b>	<b>(123,548)</b>	<b>(4,014)</b>
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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>	<hr/>	<hr/>	<hr/>
		314, 5,96	320, 417
	<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>	<hr/>	<hr/>	<hr/>
		260, (254,	5,96
		831 865)	6
	<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	33,00
Club memberships	10,8,432	9,23
Development and grants	50,14,43	23,2
	<u>4</u>	<u>2</u>
	96,963	77,985
<b>Other trading activities</b>		
Fundraising events	24,20,99	78,5
Bar income and club hire	13,14,67	71,3
Sponsorships	5,16,072	52,0
	<u>43,840</u>	<u>41,549</u>
<b>Investment income</b>		
Interest	494	-
<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
Charitable donations	15,86	-0
Fundraising consultancy fees	26,45,29	80,4
	<u>53,960</u>	<u>62,044</u>
<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

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

**Other**

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