

# HARROGATE RUFC LIMITED

England & Wales - Charity number 1195769

## Details

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**Other names** HARROGATE RUGBY (HOLDINGS) LIMITED,  
HARROGATERUGBY(HOLDINGS)LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** [11952768](#)

**Registered** 2021-09-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rudding Lane  
Follifoot  
Harrogate  
HG3 1DQ

**Phone** 01423815420

**Email** [treasurer@harrogaterugby.com](mailto:treasurer@harrogaterugby.com)

**Website** [www.harrogaterugby](http://www.harrogaterugby)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE PUBLIC BENEFIT IN HARROGATE AND SURROUNDING AREA THROUGH THE PROVISION OF FACILITIES TO ENABLE PARTICIPATION IN THE SPORT OF AMATEUR RUGBY UNION FOOTBALL.(FOR THE PURPOSES OF THIS CLAUSE "FACILITIES" MEANS LAND, BUILDINGS, EQUIPMENT, ACCESS TO COACHING AND ORGANISING SPORTING ACTIVITIES).

**Activities:** The promotion of community participation in healthy recreation for the public benefit in Harrogate and surrounding area through the provision of facilities to enable participation in the sport of amateur rugby union football. (For the purposes of this clause facilities means land, buildings, equipment, access to coaching and organising sporting activities).

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** LOCAL
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£196,521	£184,135	-	-
2024-04-30	£146,612	£140,488	-	-
2023-04-30	£134,774	£122,143	-	-
2022-04-30	£14,264	£17,828	-	-

## Trustees

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Name	Role	Appointed
<b>Mark Garrett</b>	Chair	2022-06-29
David Thompson		2019-04-17
Martin Corbett		2022-06-29

**HARROGATE RUFC LIMITED**

England & Wales - Charity number 1195769

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# Accounts

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**REGISTERED COMPANY NUMBER: 11952768 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1195769**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 April 2025**  
**for**  
**Harrogate RUFC Limited**  
**(A Company Limited by Guarantee)**

**Contents of the Financial Statements  
for the Year Ended 30 April 2025**

	<b>Page</b>
<b>CHAIR'S REPORT</b>	1
<b>Report of the Trustees</b>	2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

**CHAIR'S REPORT  
for the Year Ended 30 April 2025**

The mission of Harrogate Rugby Club remains "Rugby for all" and, as a community club, this is the core purpose of the Club. Its delivery remains challenging for several reasons. However, through close management of costs and the hard work of the volunteers, 2025 has seen us all move forward, and with it, a greater unity is building across the club.

From a financial perspective, the combined efforts of Junior membership, senior men's rugby sponsorship, match day income, off-season club and clubhouse income, and the junior festival still provide the key pillars of our revenue. All I am pleased to say have grown year on year, again through the hard work of our volunteers and small team of employees.

It is particularly encouraging to see growth in the key entry point age groups of U6/7s and U12s through the partnerships with local schools and pre-school rugby programs like Didy Rugby. The experience these players are seeing on Sundays is so positive because of the coaching being delivered and the environment of the club. Overall participation is falling across all ages and genders of rugby, therefore to see this part of the club growing is evidence we are delivering something other clubs are not.

We are also encouraged by the continued participation of older age juniors, men and women with growing numbers across all sections. However, the key challenge remains the retention of junior players beyond U16S as they start their journey through A-Levels and into Higher Education.

The median age of Harrogate as a town is now 47 years old, up from 43 years old since 2011. The population of people older than 50 has grown by almost 20% and those under 50 have declined by 30%. This ageing population, with both a lack of young players and young families, presents a fundamental challenge for the club, which needs those people to be its members.

Therefore, our strategy of building a more diverse commercial income base, which is not solely reliant on rugby, becomes more critical than ever before.

The Trustees will present to the members some inspiring plans for the club which align with the strategy mentioned above. As a purely rugby club, it will become increasingly challenging to survive, but as a community resource with rugby at its core, I believe we have an opportunity to thrive.

## **Harrogate RUFC Limited**

### **Report of the Trustees for the Year Ended 30 April 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 April 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The promotion of community participation in healthy recreation for the public benefit in Harrogate and surrounding area through the provision of facilities to enable participation in the sport of amateur rugby union football.

##### **Significant activities**

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life, and to advance the education of children and young people.

##### **Public benefit**

The trustees are satisfied that the charity continues to meet the required public benefit test through its objectives and activities, and confirm they have referred to the Charity Commissioner's general guidance on public benefit .

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

11952768 (England and Wales)

##### **Registered Charity number**

1195769

##### **Registered office**

Rudding Lane  
Harrogate  
North Yorkshire  
HG3 1DQ

##### **Trustees**

M.Garrett  
M.Corbett  
M. Cowling

Approved by order of the board of trustees on 22 October 2025 and signed on its behalf by:



M Garrett - Trustee

**Independent Examiner's Report to the Trustees of  
Harrogate RUFC Limited**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 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**

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.



D d'Arcy Thompson FCA  
The Institute of Chartered Accountants in England and Wales

22 October 2025

**Harrogate RUFC Limited**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 April 2025**

	Notes	30.4.25 Unrestricted fund £	30.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		114,034	85,460
<b>Charitable activities</b>			
Fundraising		33,310	11,091
Other income		49,177	50,061
<b>Total</b>		<u>196,521</u>	<u>146,612</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of rugby		122,168	112,641
Overheads		61,967	27,847
<b>Total</b>		<u>184,135</u>	<u>140,488</u>
<b>NET INCOME</b>		12,386	6,124
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,020,211	1,014,087
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,032,597</u></u>	<u><u>1,020,211</u></u>

The notes form part of these financial statements

**Harrogate RUFC Limited**

**Balance Sheet  
30 April 2025**

	Notes	30.4.25 Unrestricted fund £	30.4.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	1,087,226	1,036,128
Investments	6	20	20
		<u>1,087,246</u>	<u>1,036,148</u>
<b>CURRENT ASSETS</b>			
Stocks	7	3,543	5,608
Debtors	8	3,910	16,575
Cash at bank		4,313	15,237
		<u>11,766</u>	<u>37,420</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(54,315)	(33,257)
		<u>(42,549)</u>	<u>4,163</u>
<b>NET CURRENT ASSETS</b>			
		<u>(42,549)</u>	<u>4,163</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,044,697	1,040,311
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(12,100)	(20,100)
		<u>(12,100)</u>	<u>(20,100)</u>
<b>NET ASSETS</b>			
		<u>1,032,597</u>	<u>1,020,211</u>
<b>FUNDS</b>			
Unrestricted funds	12	1,032,597	1,020,211
		<u>1,032,597</u>	<u>1,020,211</u>
<b>TOTAL FUNDS</b>			
		<u>1,032,597</u>	<u>1,020,211</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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.

**Harrogate RUFC Limited**

**Balance Sheet - continued**  
**30 April 2025**

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 22 October 2025 and were signed on its behalf by:



M J Cowling - Trustee



M Garrett - Trustee



M Corbett - 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Preparation of consolidated financial statements**

The financial statements contain information about Harrogate RUFC Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**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.

**Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**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 company limited by guarantee which is a charity is exempt from corporation tax on its charitable activities. The charity has a trading subsidiary with a relevant note that in August 1995, in common with other Clubs in the National Leagues, the Club furnished HMRC with three reports covering employees, players and general matters in the two years ended 30th April 1994 and established its taxation status. It was agreed with HMRC that the Club calculates any charge to corporation tax on its non-mutual income only.

**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**

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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 April 2025

2. NET INCOME/(EXPENDITURE)

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

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	13,715	1,849
Other operating leases	1,800	1,680
Surplus on disposal of fixed assets	-	(1,760)
	<u>          </u>	<u>          </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	85,460
<b>Charitable activities</b>	
Fundraising	11,091
Other income	50,061
<b>Total</b>	<u>146,612</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Cost of rugby	112,641
Overheads	27,847
<b>Total</b>	<u>140,488</u>
<b>NET INCOME</b>	6,124
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,014,087
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,020,211</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 May 2024	1,000,000	11,933	25,694	350	1,037,977
Additions	-	64,813	-	-	64,813
At 30 April 2025	1,000,000	76,746	25,694	350	1,102,790
<b>DEPRECIATION</b>					
At 1 May 2024	-	1,326	435	88	1,849
Charge for year	-	7,313	6,315	87	13,715
At 30 April 2025	-	8,639	6,750	175	15,564
<b>NET BOOK VALUE</b>					
At 30 April 2025	1,000,000	68,107	18,944	175	1,087,226
At 30 April 2024	1,000,000	10,607	25,259	262	1,036,128

The Charity acquired the freehold on 13th June 2023.

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 May 2024 and 30 April 2025	20
<b>NET BOOK VALUE</b>	
At 30 April 2025	20
At 30 April 2024	20

There were no investment assets outside the UK.

7. STOCKS

	30.4.25 £	30.4.24 £
Kit stock	3,543	5,608

**Harrogate RUFC Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

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

	30.4.25	30.4.24
	£	£
Trade debtors	2,500	1,165
Other debtors	-	8,817
VAT	315	6,593
Prepayments and accrued income	1,095	-
	<u>3,910</u>	<u>16,575</u>

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

	30.4.25	30.4.24
	£	£
Hire purchase (see note 11)	4,000	-
Trade creditors	7,482	18,134
Other creditors	25,607	3,860
Accrued expenses	17,226	11,263
	<u>54,315</u>	<u>33,257</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.4.25	30.4.24
	£	£
Hire purchase (see note 11)	12,100	20,100
	<u>12,100</u>	<u>20,100</u>

**11. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	30.4.25	30.4.24
	£	£
Net obligations repayable:		
Within one year	4,000	-
Between one and five years	12,100	-
In more than five years	-	20,100
	<u>16,100</u>	<u>20,100</u>

**12. MOVEMENT IN FUNDS**

	At 1.5.24	Net movement in funds	At
	£	£	30.4.25 £
<b>Unrestricted funds</b>			
General fund	1,020,211	12,386	1,032,597
	<u>1,020,211</u>	<u>12,386</u>	<u>1,032,597</u>
<b>TOTAL FUNDS</b>	<u>1,020,211</u>	<u>12,386</u>	<u>1,032,597</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

12. 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	196,521	(184,135)	12,386
<b>TOTAL FUNDS</b>	<u>196,521</u>	<u>(184,135)</u>	<u>12,386</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	1,014,087	6,124	1,020,211
<b>TOTAL FUNDS</b>	<u>1,014,087</u>	<u>6,124</u>	<u>1,020,211</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	146,612	(140,488)	6,124
<b>TOTAL FUNDS</b>	<u>146,612</u>	<u>(140,488)</u>	<u>6,124</u>

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	1,014,087	18,510	1,032,597
<b>TOTAL FUNDS</b>	<u>1,014,087</u>	<u>18,510</u>	<u>1,032,597</u>

**Harrogate RUFC Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**12. 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	343,133	(324,623)	18,510
<b>TOTAL FUNDS</b>	<u>343,133</u>	<u>(324,623)</u>	<u>18,510</u>

**13. RELATED PARTY DISCLOSURES**

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

**Harrogate RUFC Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025**

	30.4.25 £	30.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Miscellaneous income	236	1,977
Donations	91,060	66,213
Gift aid	22,738	17,270
	<hr/>	<hr/>
	114,034	85,460
<b>Charitable activities</b>		
Fundraising	33,310	11,091
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	1,760
Memberships	49,177	48,301
	<hr/>	<hr/>
	49,177	50,061
<b>Total incoming resources</b>	<hr/>	<hr/>
	196,521	146,612
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	18,652	-
Legal fees	-	1,331
Equipment leasing	1,800	1,680
Rates and water	8,462	8,404
Insurance	4,207	2,626
Light and heat	8,840	5,017
Telephone & computer costs	3,242	2,411
Postage and stationery	1,044	941
Repairs and renewals	157	977
Sundries	613	217
Rugby sundry costs	43,696	28,679
Coaches and physios	36,004	35,914
Community development officer	26,500	26,000
Grounds maintenance	15,968	24,284
Improvements to property	7,313	1,326
Plant and machinery	6,315	435
Fixtures and fittings	88	88
H P interest	1,150	-
Bank charges	84	158
	<hr/>	<hr/>
	184,135	140,488
<b>Total resources expended</b>	<hr/>	<hr/>
	184,135	140,488
<b>Net income</b>	<hr/> <hr/>	<hr/> <hr/>
	12,386	6,124

This page does not form part of the statutory financial statements

**HARROGATE RUFC LIMITED**

England & Wales - Charity number 1195769

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# Accounts

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**REGISTERED COMPANY NUMBER: 11952768 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1195769**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 April 2024**  
**for**  
**Harrogate RUFC Limited**  
**(A Company Limited by Guarantee)**

**CHAIR'S REPORT  
for the Year Ended 30 April 2024**

There is no doubt that this year represented the most challenging for Harrogate Rugby Club since moving to the Rudding Lane location. While the rainfall experienced throughout the majority of the season was unprecedented, there is no doubt our facilities are significantly less capable of dealing with it than comparable clubs of our size. And it is clear that what we call unprecedented now could well become normal going forward as the potential impact of climate change starts to show itself.

With such a large proportion of commercial income lost due to cancellations of rugby by all sections of the club it is only through the generosity of a few key members and the hard work of the commercial team that the club was able to retain a small net positive income for the year. However given the capital costs associated with maintaining (since improving currently remains financially out of reach) the playing surfaces which the club must now budget for at. A £20,000 annual net income is required as a break-even position.

Our mission of Rugby for All is not deliverable if we cannot provide pitches to play on. The investment in driving commercial income and the support of loyal members has provided a good start on our primary pitch. We need to now make the collective effort to build on this before this investment is required again.

Mark Garrett  
Chairman

## **Harrogate RUFC Limited**

### **Report of the Trustees for the Year Ended 30 April 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 April 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The promotion of community participation in healthy recreation for the public benefit in Harrogate and surrounding area through the provision of facilities to enable participation in the sport of amateur rugby union football.

##### **Significant activities**

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life, and to advance the education of children and young people.

##### **Public benefit**

The trustees are satisfied that the charity continues to meet the required public benefit test through its objectives and activities, and confirm they have referred to the Charity Commissioner's general guidance on public benefit.

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

11952768 (England and Wales)

##### **Registered Charity number**

1195769

##### **Registered office**

Rudding Lane  
Harrogate  
North Yorkshire  
HG3 1DQ

##### **Trustees**

M.Garrett

M.Corbett

M. Cowling (appointed 19th July 2023)

D Thompson (resigned 19th July 2023)

Approved by order of the board of trustees on 21 October 2024 and signed on its behalf by:



M Garrett - Trustee

**Independent Examiner's Report to the Trustees of  
Harrogate RUFC Limited**

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

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



D d'Arcy Thompson FCA  
The Institute of Chartered Accountants in England and Wales

22 October 2024

**Harrogate RUFC Limited**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 April 2024**

	Notes	30.4.24 Unrestricted fund £	30.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		85,460	47,040
<b>Charitable activities</b>			
Fundraising		11,091	32,207
Other income		50,061	55,527
<b>Total</b>		<u>146,612</u>	<u>134,774</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of rugby		112,641	97,659
Overheads		27,847	24,484
<b>Total</b>		<u>140,488</u>	<u>122,143</u>
<b>NET INCOME</b>			
Other recognised gains/(losses)		6,124	12,631
Gains on revaluation of fixed assets		-	1,000,000
<b>Net movement in funds</b>		<u>6,124</u>	<u>1,012,631</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,014,087	1,456
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,020,211</u></u>	<u><u>1,014,087</u></u>

The notes form part of these financial statements

**Harrogate RUFC Limited**

**Balance Sheet  
30 April 2024**

	Notes	30.4.24 Unrestricted fund £	30.4.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	1,036,128	1,016,217
Investments	6	20	20
		<u>1,036,148</u>	<u>1,016,237</u>
<b>CURRENT ASSETS</b>			
Stocks	7	5,608	8,019
Debtors	8	16,575	1,115
Cash at bank		15,237	32,165
		<u>37,420</u>	<u>41,299</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(33,257)	(43,449)
<b>NET CURRENT ASSETS</b>			
		<u>4,163</u>	<u>(2,150)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,040,311	1,014,087
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(20,100)	-
<b>NET ASSETS</b>			
		<u>1,020,211</u>	<u>1,014,087</u>
<b>FUNDS</b>			
Unrestricted funds	12	1,020,211	1,014,087
<b>TOTAL FUNDS</b>			
		<u>1,020,211</u>	<u>1,014,087</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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.

**Harrogate RUFC Limited**

**Balance Sheet - continued**  
**30 April 2024**

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 21 October 2024 and were signed on its behalf by:



M J Cowling - Trustee



M Garrett - Trustee



M Corbett - 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Preparation of consolidated financial statements**

The financial statements contain information about Harrogate RUFC Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**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.

**Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**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 company limited by guarantee which is a charity is exempt from corporation tax on its charitable activities. The charity has a trading subsidiary with a relevant note that in August 1995, in common with other Clubs in the National Leagues, the Club furnished HMRC with three reports covering employees, players and general matters in the two years ended 30th April 1994 and established its taxation status. It was agreed with HMRC that the Club calculates any charge to corporation tax on its non-mutual income only.

**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**

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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 April 2024

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	1,849	-
Other operating leases	1,680	5,196
Surplus on disposal of fixed assets	<u>(1,760)</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	47,040
<b>Charitable activities</b>	
Fundraising	32,207
Other income	<u>55,527</u>
<b>Total</b>	<u>134,774</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Cost of rugby	97,659
Overheads	<u>24,484</u>
<b>Total</b>	<u>122,143</u>
<b>NET INCOME</b>	12,631
<b>Other recognised gains/(losses)</b>	
Gains on revaluation of fixed assets	<u>1,000,000</u>
<b>Net movement in funds</b>	1,012,631
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,456

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,014,087</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 May 2023	1,000,000	11,933	3,934	350	1,016,217
Additions	-	-	24,000	-	24,000
Disposals	-	-	(2,240)	-	(2,240)
	<u>1,000,000</u>	<u>11,933</u>	<u>25,694</u>	<u>350</u>	<u>1,037,977</u>
<b>DEPRECIATION</b>					
Charge for year	-	1,326	435	88	1,849
	<u>-</u>	<u>1,326</u>	<u>435</u>	<u>88</u>	<u>1,849</u>
<b>NET BOOK VALUE</b>					
At 30 April 2024	<u>1,000,000</u>	<u>10,607</u>	<u>25,259</u>	<u>262</u>	<u>1,036,128</u>
At 30 April 2023	<u>1,000,000</u>	<u>11,933</u>	<u>3,934</u>	<u>350</u>	<u>1,016,217</u>

The Charity acquired the freehold on 13th June 2023.

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 May 2023 and 30 April 2024	<u>20</u>
<b>NET BOOK VALUE</b>	
At 30 April 2024	<u>20</u>
At 30 April 2023	<u>20</u>

There were no investment assets outside the UK.

Harrogate RUFC Limited

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

<b>7. STOCKS</b>			
		30.4.24	30.4.23
		£	£
Kit stock		5,608	8,019
		<u>          </u>	<u>          </u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		30.4.24	30.4.23
		£	£
Trade debtors		1,165	1,115
Other debtors		8,817	-
VAT		6,593	-
		<u>          </u>	<u>          </u>
		16,575	1,115
		<u>          </u>	<u>          </u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		30.4.24	30.4.23
		£	£
Trade creditors		18,134	20,888
Other creditors		3,860	21,819
VAT		-	742
Accrued expenses		11,263	-
		<u>          </u>	<u>          </u>
		33,257	43,449
		<u>          </u>	<u>          </u>
<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
		30.4.24	30.4.23
		£	£
Hire purchase (see note 11)		20,100	-
		<u>          </u>	<u>          </u>
<b>11. LEASING AGREEMENTS</b>			
Minimum lease payments under hire purchase fall due as follows:			
		30.4.24	30.4.23
		£	£
Net obligations repayable: In more than five years		20,100	-
		<u>          </u>	<u>          </u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.5.23	movement	30.4.24
	£	in funds	£
<b>Unrestricted funds</b>		£	
General fund	1,014,087	6,124	1,020,211
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	1,014,087	6,124	1,020,211
	<u>          </u>	<u>          </u>	<u>          </u>

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

12. 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	146,612	(140,488)	6,124
<b>TOTAL FUNDS</b>	<u>146,612</u>	<u>(140,488)</u>	<u>6,124</u>

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	1,456	1,012,631	1,014,087
<b>TOTAL FUNDS</b>	<u>1,456</u>	<u>1,012,631</u>	<u>1,014,087</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	134,774	(122,143)	1,000,000	1,012,631
<b>TOTAL FUNDS</b>	<u>134,774</u>	<u>(122,143)</u>	<u>1,000,000</u>	<u>1,012,631</u>

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	1,456	1,018,755	1,020,211
<b>TOTAL FUNDS</b>	<u>1,456</u>	<u>1,018,755</u>	<u>1,020,211</u>

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

12. 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	281,386	(262,631)	1,000,000	1,018,755
<b>TOTAL FUNDS</b>	<u>281,386</u>	<u>(262,631)</u>	<u>1,000,000</u>	<u>1,018,755</u>

13. RELATED PARTY DISCLOSURES

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