

**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
		<hr/> 1,036,148	<hr/> 1,016,237
<b>CURRENT ASSETS</b>			
Stocks	7	5,608	8,019
Debtors	8	16,575	1,115
Cash at bank		15,237	32,165
		<hr/> 37,420	<hr/> 41,299
<b>CREDITORS</b>			
Amounts falling due within one year	9	(33,257)	(43,449)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		4,163	(2,150)
		<hr/>	<hr/>
<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)	-
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,020,211	1,014,087
		<hr/>	<hr/>
<b>FUNDS</b>	12		
Unrestricted funds		1,020,211	1,014,087
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,020,211	1,014,087
		<hr/>	<hr/>

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

- 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.

**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

**Notes to the Financial Statements  
for the Year Ended 30 April 2024**

**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	(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 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	55,527
<b>Total</b>	<u>134,774</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Cost of rugby	97,659
Overheads	24,484
<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	1,000,000
<b>Net movement in funds</b>	1,012,631
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,456

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

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)
At 30 April 2024	1,000,000	11,933	25,694	350	1,037,977
<b>DEPRECIATION</b>					
Charge for year	-	1,326	435	88	1,849
<b>NET BOOK VALUE</b>					
At 30 April 2024	1,000,000	10,607	25,259	262	1,036,128
At 30 April 2023	1,000,000	11,933	3,934	350	1,016,217

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	20
<b>NET BOOK VALUE</b>	
At 30 April 2024	20
At 30 April 2023	20

There were no investment assets outside the UK.

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

7. STOCKS

	30.4.24	30.4.23
	£	£
Kit stock	5,608	8,019

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade debtors	1,165	1,115
Other debtors	8,817	-
VAT	6,593	-
	<u>16,575</u>	<u>1,115</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>33,257</u>	<u>43,449</u>

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

	30.4.24	30.4.23
	£	£
Hire purchase (see note 11)	20,100	-

11. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	30.4.24	30.4.23
	£	£
Net obligations repayable: In more than five years	<u>20,100</u>	<u>-</u>

12. 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>

**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.