

**Rochford Hundred Rugby Football Club**

**Unaudited Trustees' Report and Financial  
Statements**

**31 May 2025**

**MURPHY COLLINS LIMITED**

Chartered accountants  
Sovereign House  
82 West Street  
Rochford  
Essex  
SS4 1AS

# **Rochford Hundred Rugby Football Club**

## **Trustees' Report and Financial Statements**

**Year ended 31 May 2025**

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# **Rochford Hundred Rugby Football Club**

## **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 May 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited Trustees' Report and Financial Statements of the charity for the year ended 31 May 2025.

### **Chair's report**

#### **Reference and administrative details**

**Registered charity name** Rochford Hundred Rugby Football Club

**Charity registration number** 1197571

**Company registration number** CE027991

**Principal office and registered office** Magnolia Road  
Rochford  
Essex  
SS4 3AD

#### **The trustees**

Mr R Stephenson  
Mr J Drinkwater  
Mr S Wakefield  
Mr M Drinkwater

**Independent examiner** Murphy Collins Limited  
Sovereign House  
82 West Street  
Rochford  
Essex  
SS4 1AS

# **Rochford Hundred Rugby Football Club**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2025**

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### **Objectives and activities**

#### **a. Policies and activities**

The objectives of the Club shall be:

A, to promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports, B, to advance the education of children and young people through such means as the members think fit in accordance with the law appertaining to the CIO.

To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports, to advance the education of children and young people through such means as the members think fit in accordance with the law appertaining to the CIO.

#### **b. Strategies for achieving objectives**

The strategies for achieving these objectives include having a team of Rugby Football Union (RFU) (our Governing body) qualified rugby football coaches enabled to coach rugby union to young people aged from 2 years old up to and including those under 19 years of age, as well as team of coaches to coach adult men and women. That is a minimum of 18 teams under 19 years of age as some age groups have more than one team and a total figure in excess of 400 young people being coached and playing rugby each week during the season. In addition, we run coaching sessions for a group of children with Special Educational Needs, which has a membership of around 40 young people and an LGBT team, being one of only two such teams in Essex.

We also wish to educate young people about the core values of Rugby Union, which are teamwork, respect, enjoyment, discipline and sportsmanship. This is delivered by a team discussing, emphasising and talking to the young people about the meanings behind each of these terms and enabling young people to understand these meanings and demonstrate their understanding of the core values.

The rugby club provides outreach work to local schools by sending our qualified coaches into schools to assist with rugby coaching for those school pupils and by offering our facilities at the rugby club to local schools and colleges. We are currently the home ground for the SEEVIC college to play rugby matches.

#### **c. Volunteers**

The rugby club runs and relies upon a very dedicated team of volunteers who undertake a whole range of tasks.

#### **d. Main activities undertaken to further the Charity's purposes for the public benefit**

The main activity of RHRFC is the coaching and playing of rugby football.

# **Rochford Hundred Rugby Football Club**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2025**

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### **Achievements and performance**

#### **a. Main achievements of the Charity**

The main achievements of the charity have been to either create or sustain rugby teams at all age groups from under 2 years of age up to and including players under 19 years of age and adult men and women's team.

#### **b. Key performance indicators**

The key performance indicators we are looking at include maintaining and increasing the number of active participants in rugby football.

#### **c. Review of activities**

Regular coaches meetings review number of participants, skills acquired for the players, performance if playing matches and the increase in skill levels of the players.

#### **d. Factors relevant to achieve objectives**

Relevant factors include competency of coaches to coach rugby football, number of players regularly attending coaching sessions and availability of all equipment. All our coaches are actively supported in the Continuing Professional Development (CPD) by attending any and all relevant training courses including safeguarding.

#### **e. Fundraising activities and income generation**

Fundraising is primarily through member subscriptions and personal member donations. Income is generated through the commercial side of the charity through bar sales and obtaining sponsorship.

### **Financial review**

#### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Reserves policy**

The trustees have a reserve policy that broadly covers direct and support costs for 3-4 months.

#### **c. Financial risk management objectives and policies**

The Trustees of the CIO meet on a quarterly basis to examine and scrutinise the accounts as presented to them by the Hon Treasurer. This includes measuring performance against budget and prior periods.

#### **d. Principal funding**

The principal funding for the CIO comes via member subscriptions and donations. In addition, the bar generates income and Rochford Hundred (Magnolia) Limited seeks and attracts sponsorship monies.

# **Rochford Hundred Rugby Football Club**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 May 2025**

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### **Structure, governance and management**

#### **a. Constitution**

Rochford Hundred Rugby Football Club is a registered charity, number 1197571, and is constituted under a CIO Association.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Association.

#### **c. Organisational structure and decision-making policies**

The Trustees have delegated decision making to an annual election by the AGM Executive Committee headed by the Chairman of the rugby club, supported by an Honorary Treasurer and Honorary Secretary and various other office holders.

#### **d. Policies adopted for the induction and training of Trustees**

Trustees are made aware of their trustee responsibilities and accountable actions by reference to Charity Commission guidance.

#### **e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

# Rochford Hundred Rugby Football Club

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

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### Plans for future periods

Plans for the future of the CIO are foremost to keep a pool of RFU qualified rugby coaches across all age groups, as well as increasing the number of young people joining the rugby club to help ensure that there is a rugby club for future generations. The plan for Rochford Hundred (Magnolia) Ltd is to increase bar and food income through staging planned events that attract internal and external people from our catchment areas and to increase income via attractive sponsorship deals.

### Trustees

The Charity currently has three nominated Charity Trustees who have delegated decision making to the Executive Committee as described above, but this will increase to a maximum of 12 in the coming 12 months.

The Charity also has four Trustees who play no part in the control and management of the Charity but in whose name the property of the Charity is registered with the Land Registry but submissions have been made to the Land Registry to change this such that the CIO as a whole will 'own' the land and property in place of the nominated Trustees.

The Trustees in whose name the title of the property is held are Ray Stephenson, Mike Drinkwater, John Drinkwater and Simon Wakefield.

The Charity has an annually elected Chairman, Hon Treasurer and Hon, secretary and for 2024/25 they were, Chairman, Steve Maguire, Hon Treasurer Jude Beehag-Fisher and Hon. Secretary Simon Wakefield.

The Charity is governed by its adopted Constitution and has a set of Club rules which it abides by. The limited company has its own Articles of association.

The trustees' annual report was approved on 10 March 2026 and signed on behalf of the board of trustees by:

  
Ray Stephenson (Mar 10, 2026 13:27:52 GMT)

Mr R Stephenson  
Trustee

# **Rochford Hundred Rugby Football Club**

## **Independent Examiner's Report to the Trustees of Rochford Hundred Rugby Football Club**

**Year ended 31 May 2025**

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I report to the trustees on my examination of the Trustees' Report and Financial Statements of Rochford Hundred Rugby Football Club ('the charity') for the year ended 31 May 2025.

### **Responsibilities and basis of report**

As the charity's trustees of the company, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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**

1. accounting records were not kept in respect of the Company as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

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

Murphy Collins Limited  
Independent Examiner

Sovereign House  
82 West Street  
Rochford  
Essex  
SS4 1AS



# Rochford Hundred Rugby Football Club

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	3	114,960	11,213	126,174	113,043
Charitable activities	4	6,057	—	6,057	—
<b>Total income</b>		<u>121,017</u>	<u>11,213</u>	<u>132,231</u>	<u>113,043</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	102,667	44,056	146,724	141,157
<b>Total expenditure</b>		<u>102,667</u>	<u>44,056</u>	<u>146,724</u>	<u>141,157</u>
<b>Net expenditure and net movement in funds</b>		<u>18,350</u>	<u>(32,843)</u>	<u>(14,493)</u>	<u>(28,114)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		389,835	21,213	411,048	439,162
<b>Total funds carried forward</b>		<u>408,185</u>	<u>(11,630)</u>	<u>396,555</u>	<u>411,048</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form part of these Trustees' Report and Financial Statements.

# Rochford Hundred Rugby Football Club

## Statement of Financial Position

31 May 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	12	457,012	464,333
Investments	13	100	100
		<u>457,112</u>	<u>464,433</u>
<b>Current assets</b>			
Debtors	14	136,661	131,620
Cash at bank and in hand		35,126	19,855
		<u>171,787</u>	<u>151,475</u>
<b>Creditors: amounts falling due within one year</b>	15	72,244	37,911
<b>Net current assets</b>		<u>99,543</u>	<u>113,564</u>
<b>Total assets less current liabilities</b>		556,655	577,997
<b>Creditors: amounts falling due after more than one year</b>	16	160,100	166,949
<b>Net assets</b>		<u>396,555</u>	<u>411,048</u>
<b>Funds of the charity</b>			
Restricted funds		—	21,213
Unrestricted funds		396,555	389,835
<b>Total charity funds</b>	17	<u>396,555</u>	<u>411,048</u>

These Trustees' Report and Financial Statements were approved by the board of trustees and authorised for issue on 10 March 2026, and are signed on behalf of the board by:

*Ray Stephenson*

Ray Stephenson (Mar 10, 2026 13:27:52 GMT)

Mr R Stephenson  
Trustee

The notes on pages 9 to 19 form part of these Trustees' Report and Financial Statements.

# **Rochford Hundred Rugby Football Club**

## **Notes to the Trustees' Report and Financial Statements**

**Year ended 31 May 2025**

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### **1. General information**

Rochford Hundred Rugby Football Club is a registered charity in the United Kingdom. The registered number and the principal office can be found on the trustees annual report.

### **2. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - 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), the financial reporting standard available in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Rochford Hundred Rugby Football Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenditure.

Estimates and associated assumptions are based on historical experience and other factors believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### **Significant judgements**

In preparing these financial statements, the trustees have not been required to make any significant judgements, apart from those involving estimations, that have a significant effect on the amounts recognised in the financial statements.

#### **Key sources of estimation uncertainty**

The trustees consider that there are no key assumptions concerning the future, or other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

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### 2. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

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### 2. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 1% straight line
Plant and machinery	- 20% straight line

#### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

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### 2. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	51,938	11,213	63,152
<b>Grants</b>			
Grants	—	—	—

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

### 3. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Subscriptions</b>			
Subscriptions	63,022	—	63,022
	<u>114,960</u>	<u>11,213</u>	<u>126,174</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	17,868	33,121	50,989
<b>Grants</b>			
Grants	700	1,943	2,643
<b>Subscriptions</b>			
Subscriptions	59,411	—	59,411
	<u>77,979</u>	<u>35,064</u>	<u>113,043</u>

### 4. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	<u>6,057</u>	<u>6,057</u>	<u>—</u>	<u>—</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Promote rugby football, ancillary and other sporting activities	22,540	—	22,540
Support costs	80,127	44,056	124,184
	<u>102,667</u>	<u>44,056</u>	<u>146,724</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Promote rugby football, ancillary and other sporting activities	39,690	—	39,690
Support costs	70,893	30,574	101,467
	<u>110,583</u>	<u>30,574</u>	<u>141,157</u>

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

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### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Promote rugby football, ancillary and other sporting activities	<u>22,540</u>	<u>124,184</u>	<u>146,724</u>	<u>141,157</u>



# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements (continued)

Year ended 31 May 2025

### 7. Analysis of support costs

Support costs	Depreciation £ 27,305	Professional Fees £ 3,240	Printing & Postage £ 630	Insurance £ 3,479	Rates £ 3,438	Repairs and Maintenance £ 12,332	Light & heat £ 45,113
Support costs	Motor & travel £ 4,211	Office & IT costs £ 6,027	Bank fees £ 3,644	Sundry expenses £ 10,935	Independent examination £ 3,498	<b>Total 2025</b> £ 123,852	<b>Total 2024</b> £ 101,467

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

### Year ended 31 May 2025

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2025</b>	2024
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>27,306</u>	<u>26,689</u>

#### 9. Independent examination fees

	<b>2025</b>	2024
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the Trustees' Report and Financial Statements	<u>2,500</u>	<u>2,500</u>

#### 10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £Nil)

During the year ended 31 May 2025, expenses totalling £4,094 (2024 - £5,860) were reimbursed or paid directly to 1 Trustee (2024 - 1).

#### 12. Tangible fixed assets

	Freehold property £	Plant and machinery £	<b>Total £</b>
<b>Cost</b>			
At 1 June 2024	399,621	114,950	514,571
Additions	<u>—</u>	<u>19,985</u>	<u>19,985</u>
<b>At 31 May 2025</b>	<u>399,621</u>	<u>134,935</u>	<u>534,556</u>
<b>Depreciation</b>			
At 1 June 2024	7,797	42,441	50,238
Charge for the year	<u>3,996</u>	<u>23,310</u>	<u>27,306</u>
<b>At 31 May 2025</b>	<u>11,793</u>	<u>65,751</u>	<u>77,544</u>
<b>Carrying amount</b>			
<b>At 31 May 2025</b>	<u>387,828</u>	<u>69,184</u>	<u>457,012</u>
At 31 May 2024	<u>391,824</u>	<u>72,509</u>	<u>464,333</u>

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

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### 13. Investments

	Shares in group undertakings £
<b>Cost or valuation</b>	
At 1 June 2024 and 31 May 2025	100
<b>Impairment</b>	
At 1 June 2024 and 31 May 2025	—
<b>Carrying amount</b>	
At 31 May 2025	100
At 31 May 2024	100

All investments shown above are held at valuation.

#### Principal subsidiaries

The following was a subsidiary undertaking of the charity:

##### Name

Rochford Hundred (Magnolia) Ltd

##### Company Number

07942744

##### Registered office or principal place of business

Magnolia Road, Hawkwell, Essex, SS4 3AD

##### Principal Activity

Other sports activities

##### Class of shares

Ordinary

##### Holding

100%

##### Financial results of the subsidiary for the year

Income	£204,945
Expenditure	(£223,699)
Profit/(Loss) for the year	(£18,754)
Net assets	(£111,303)

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

### 14. Debtors

	2025	2024
	£	£
Trade debtors	571	4,958
Amounts owed by group undertakings	117,173	108,497
Prepayments and accrued income	4,915	9,875
Other debtors	14,002	8,290
	<u>136,661</u>	<u>131,620</u>

### 15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	10,000	10,000
Trade creditors	34,744	411
Amounts owed to group undertakings	25,000	25,000
Accruals and deferred income	2,500	2,500
	<u>72,244</u>	<u>37,911</u>

### 16. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<u>160,100</u>	<u>166,949</u>

Other loans consists of £150,000 from England Rugby, with interest accruing at 2% per annum. There is a 4 year repayment holiday. Repayments will commence in June 2026 for 8 years.

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 June 2024	Income	Expenditure	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	<u>389,835</u>	<u>121,017</u>	<u>(102,667)</u>	<u>(11,630)</u>	<u>396,555</u>

	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	<u>420,496</u>	<u>77,979</u>	<u>(110,583)</u>	<u>1,943</u>	<u>389,835</u>

# Rochford Hundred Rugby Football Club

## Notes to the Trustees' Report and Financial Statements *(continued)*

Year ended 31 May 2025

### 17. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 June 2024	Income	Expenditure	Transfers	At 31 May 2025
	£	£	£	£	£
Restricted Funds	<u>21,213</u>	<u>11,213</u>	<u>(44,056)</u>	<u>11,630</u>	<u>—</u>

	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
	£	£	£	£	£
Restricted Funds	<u>18,666</u>	<u>35,064</u>	<u>(30,574)</u>	<u>(1,943)</u>	<u>21,213</u>

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	457,012	—	457,012
Investments	100	—	100
Current assets	171,787	—	171,787
Creditors less than 1 year	(60,946)	(11,298)	(72,244)
Creditors greater than 1 year	<u>(160,100)</u>	<u>—</u>	<u>(160,100)</u>
<b>Net assets</b>	<u>407,853</u>	<u>(11,298)</u>	<u>396,555</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	464,333	—	464,333
Investments	100	—	100
Current assets	130,262	21,213	151,475
Creditors less than 1 year	(37,911)	—	(37,911)
Creditors greater than 1 year	<u>(166,949)</u>	<u>—</u>	<u>(166,949)</u>
<b>Net assets</b>	<u>389,835</u>	<u>21,213</u>	<u>411,048</u>

**Murphy Collins Limited**  
**Sovereign House**  
**82 West Street**  
**Rochford**  
**Essex**  
**SS4 1AS**

**Rochford Hundred Rugby Football Club**

Dear Sirs,

We confirm that the following information in connection with the financial statements for the year ended 31 May 2025 is to the best of our knowledge and belief, true and fair, bearing in mind the requirements of the Charities Act 2011.

**1. General**

To the best of our knowledge and belief all transactions undertaken by the charity have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

We confirm that all incoming resources, including donations, grants and other income to which the charity was entitled during the year, have been properly recorded in the accounting records.

**2. Accounting Policies**

The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements.

All funds have been correctly classified as restricted, unrestricted, or endowment in accordance with the terms of the relevant funding agreements.

**3. Statement of Financial Activities (£14,493 Net Loss)**

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- (a) transactions of a sort not usually undertaken by the charity,
- (b) circumstances of an exceptional or non-recurrent nature,
- (c) charges or credits relating to prior periods or
- (d) any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

**4. Fixed Assets (£457,112)**

- (a) The charity has a satisfactory title to all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.

**5. Debtors (£136,661)**

Balances included in the financial statements are all valid debtors or prepayments. The bad debts written off are complete as far as the trustees are aware and full provision has been made against specific debts which are known or may be expected to be irrecoverable.

**6. Other Current Assets (£35,126)**

In our opinion, other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated in the charity's Balance Sheet.

**7. Liabilities (£232,344)**

All known liabilities of material amount at 31 May 2025 are shown in the financial statements including the liability for all purchases to which title has passed prior to 31 May 2025 .

**8. Capital Commitments**

At 31 May 2025 there were no commitments for capital expenditure.

**9. Contingent Liabilities**

No contingent liabilities existed at 31 May 2025.

All contingent liabilities are shown in the notes to the financial statements.

**10. Post Balance Sheet Events**

All post Balance Sheet events have been shown in the notes to the financial statements.

**11. Transactions with Trustees**

All transactions with trustees, connected persons and other related parties have been disclosed in full in the financial statements.

**12. Going Concern**

In our opinion, the charity will have adequate resources available to finance its trading and other obligations during the course of the twelve months from the date of this letter.

**13. Law and Regulations**

We confirm that the charity has complied with all law and regulations relevant to the activities of the charity during the year under independent examination and that we have made available all such relevant information necessary for the purposes of your independent examination.

Yours faithfully,

Mr Raymond Stephenson  
Chairman







# ROC202 - Full Accounts

Final Audit Report

2026-03-10

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## "ROC202 - Full Accounts" History

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