Charity registration number 1168769

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Roberts	
	David Solomon- Chair of Trustees	
	M Weaver	
	C Roberts	
	M Day	(Appointed 30 July 2025)
	M Wall	(Appointed 30 July 2025)
	P Butterworth	(Appointed 30 July 2025)
	M Howard	(Appointed 30 July 2025)
	E Clark	(Appointed 30 July 2025)
Senior management	Chris Lamb	President
	Derek Tucker	Chair
	Scott Williams	Director of Rugby
	Kevin Davis	Finance and administration manager
	James Cook	Governance manager
	Any Director	Representative of trading subsidiary
Charity registration	England and Wales	1168769
Independent examiner	Katy Gooding Gooding Accounts Ltd Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire United Kingdom BA14 0XG	
Accountants	Gooding Accounts Ltd Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire United Kingdom BA14 0XG	

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

CONTENTS

	Page
Trustees' report	1 - 21
Independent examiner's report	22
Statement of financial activities	23 - 24
Balance sheet	25 - 26
Notes to the financial statements	27 - 38

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2026

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "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 trustees present their annual report and financial statements for the year ended 30 April 2026.

Trowbridge Rugby Football Club (TRFC) is a Charity and is recognised by the Charity Commission as a Charitable Incorporated Organisation (CIO). Details on what a CIO comprises can be found at ***www.gov.uk/government/organisations/charity-commission***. The Charity is the asset owner.

Charity Trustees are the body of people who have ultimate responsibility for a Charity. It is their responsibility to manage, govern and control the Charity and to make decisions about the Charity's policies, objectives and strategies.

The primary duty of all Charity Trustees is to advance the purposes of the Charity (these can be found in the Trowbridge Rugby Football Club (1931) Constitution) and they must ensure that the Charity is run in accordance with the Constitution, and in compliance with Charity Law and all other laws and regulations affecting its remit.

Trustees must accept ultimate responsibility for everything that the Charity does. The Trustees are responsible for all strategic and operational aspects of the Charity and are accountable if anything goes wrong, and whilst it is permissible for Trustees to delegate the implementation of decisions to staff (or other agents), Trustees cannot absolve themselves of their responsibility to make the decisions and be accountable for them.

The Charity Trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they must determine the terms and conditions on which the delegation is made. The Charity Trustees may at any time alter those terms and conditions or revoke the delegation.

Trustees have collective responsibility for all actions and decisions. It is important for all Trustees to take an active role in the decision-making process and for decisions to be taken according to majority rule. This includes responsibility for ensuring adequate financial procedures are in place and are complied with.

Trustees must always act in the best interests of the Charity. They have a duty to exercise objectivity and independence when making decisions.

The Trustees, in providing oversight, ensure that the club's purpose and activities continue to be for "Public Benefit" and meet its obligations as set out withing the Charity Commission's "Public Benefit Requirements".

Following a strategic review it has been recognised that some changes in the constitutional structure of the Club are required in order to comply with current good practice for Charity Trustees. This is a task that will be undertaken by the Management Board and the Board of Trustees. The findings of this review will be made known to the club members before the end of this calendar year (2026) and, if required, an Extraordinary General Meeting (EGM) will be called. This EGM may be required to make any necessary changes to the Constitution and/or to seek necessary approval from the club membership.

The main aim of the TRFC Charity is the promotion, encouragement & development of amateur rugby football in the Trowbridge area. As Trustees our remit is to ensure the Charity carries out its aims and objectives for the benefit of its members and the general public, whilst complying with its constitution, the requirements of the Charity Commission and acting in the best interests of the charity.

Currently the TRFC Trustees of typically serve a 5-year rotation attending up to four formal meetings per year in addition to specific planned interactions with the elements of the club they have been assigned to liaise with as part of their role. In establishing a Board of Trustees, the club aims to balance fair representation together with the knowledge and skills required to provide effective governance, knowledge, and support to the organisation. Typically, we seek to ensure that there is balance across the Trustees to complement the business line structure that supports the club's ambitious and diverse business model. with experience and skills in:

- Finance
- Legal matters
- Employment Law (Human Resources)
- Health & Safety
- Practical knowledge of the Community game of Rugby
- Charity Sector Experience
- Leadership, People and Culture

TRFC continues to be committed to broadening and developing its offer to the wider community and we continue to seek to build a wider representation across all interests of the club together with ensuring wherever possible to ensure we have proportionate gender representation.

The recruitment process begins one-year prior election as we seek to assess the ongoing requirement for the next Trustee vacancy before selecting possible candidates ahead of election.

On or before their appointment each new Charity Trustee is provided with a copy of:

- The Clubs constitutions including any amendments that have been made
- The Charity Trustees' latest annual report and statement of accounts
- Charity Commission guides and information updates

Once elected Trustees will then receive a structured induction programme, to include training in financial controls (as recommended by the Charity Commission), e.g.:

- Procedures to identify and report known or suspected financial crime or abuse
- How to raise concerns about the conduct of trustees, volunteers or other officer or staff
- Making sure financial controls cannot be overridden by anyone

There are currently eight Trustees who meet every 3-4 months. Since the last report and the 2025 AGM the Trustees have held five meetings. In addition to the eight Trustees, two Trustees have been co-opted to the Board of Trustees. This was done to ensure coverage of the RFU and HR functions within the club. One of the Trustees approved by the TRFC 2025 AGM resigned for personal reasons.

At the last AGM we reported that during the 2024/25 season the format of Trustee meetings had changed to reflect a commitment to work ever more closely with Management Board members and this included focussed sessions with Minis/Juniors, Governance and the Club President to provide a vision for future priorities.

This approach has continued during the 2025/26 season, and Trustees have attempted to work in a more collegiate manner with the Management Board.

This has had variable results and, accompanied with Charity Commission guidance regarding how Charities are managed, has led to a dialogue between the current Board of Trustees and the Management Board regarding the structure of the Charity, which is ongoing. The results of this dialogue will be made public to the Members when completed.

Charity Activities

Summary

The Trowbridge Rugby Club aim remains, to be a happy, successful and sustainable Rugby Club at the heart of the community. Yet again the club has enjoyed a successful and enjoyable season. The 2025-26 season was a magnificent one across the entire club, on and off the field.

At Senior Men's level our 1st and 2nd teams overachieved, by being promoted to the Regional 1 South West League (highest level of senior men's rugby ever achieved at TRFC within the current league structure) and ensuring another season in the Counties 1 Southern South League respectively. Our Ladies, Girls, Mini, Junior, Walking and Touch Rugby teams also had major successes, and participation has been high. The club has continued to provide a rugby offering that has broadened, and a diverse playing community.

During the period of this report the club has continued to forge links with the wider community both in terms of promoting rugby but also other charitable organisations. This engagement has been enhanced by the club's on-line weekly programme "Parklife" and various social media outlets which has helped promote all the wonderful rugby experiences which take place at Doric Park each week.

With the Rugby Sub Committee now firmly established there has been significant focus placed on developing the "one club" ethos to encompass all the playing groups within the club. Further to this there has been continued investment in the club coaches and volunteers with the club providing and funding development opportunities, including coaching, first aid and welfare activities such as mental health awareness.

The clubs' commercial activities continue to be critical to the funding of the rugby offering and maintenance of the club's infrastructure. TRFC leadership and volunteers continue to work closely with the club function staff to explore how we can generate more income. The focus on trading in conjunction with a continued focus concerning sponsorship will enable the club to carry on with its essential maintenance programme and to continue to invest in the refurbishment of the facilities, replace fixtures and fittings and provide an additional set of floodlights, the latter being a necessity to create additional capacity for evening activities for the local community during the winter months. Doric Park after 12 years is at the point where the club need to invest appropriately in both the buildings and the grounds. In terms of new initiatives, the club has completed the building of its first stand for spectators, a new refreshment facility, and plans for a new gym, that will be of benefit to all club members, and members of the local community, are at an advanced stage.

The delivery of more social offerings for members has been concerted this year, with a steady flow of events across the year including promotions to actively encourage people to stay and participate pre and post-match and to use the facilities outside of match days. As the club grows and becomes more successful, on and off the field, it is important that the club continues to plan, evolve and broaden its offerings to our community, and it is also important for more members of our local community to support the club in anyway it can.

With a broad rugby offering, arguably some of the best facilities in the country supported by a strong commercial offering, underpinned by a robust business model and strong governance, if the club continues to maintain its high standards, then there is no reason to expect anything other than further growth in the future.

The leadership groups of the club with the assistance of volunteers outside of those bodies have yet again served the Charity and its local community excellently. Without these individuals there would be no club for our community to enjoy, and they all deserve our unconditional thanks.

The Board of Trustees is responsible for running the Charity. The Board of Trustees and the Management Board are both responsible for running the Trading Company with members of both allocated an area of responsibility to observe and report compliance. The Chair of the Trustees attends the monthly Management Board meetings and can confirm that the Board activities are managed in a professional manner with accurate minutes kept of the meetings.. Over the last 12 months as the club continues to grow and broaden its offer the Trustees have been focussed on building ever closer links with all aspects of the club. This has been further developed during the 2025/6 season and will now expand significantly in 2026/7.

The Charity/Club continues to operate in adverse economic conditions which are forecast to prevail in 2026/7. During the last 12 months the Board have continued to balance maintaining the club's financial stability whilst also providing investment that allows continued growth. The demand on investment grows exponentially and in recent months the club has invested heavily in infrastructure to gear us up for future success. There has been a continued emphasis on identifying new sources of funding & sponsorship which will be more important next year. The continued sharp focus on financial performance has been particularly recognised as a club strength by the Trustees. This focus will need to be maintained and honed given the ongoing economic volatility and the constant pressure on its operating costs this year exacerbated by significant labour cost increases. Planned government legislation with the employment rights bill places further strain on our staffing costs and flexibility. The Trustees and the club are also mindful of the financial pressures on the membership base and strive to ensure equality of access to all. Despite the ongoing challenging financial climate and additional demands, the club has continued to deliver a reasonable financial performance, through the hard work of the facilities team in terms of generating revenue through lettings and careful management of staff costs. Cost conscious initiatives will need to be maintained next year to ensure the club meets its budget. The annual accounts reflect the financial performance. The Financial Reserves held are in line with the Charity's governance requirements (at least 3 months normal operating costs) and provide a reassuring buffer.

The Trustees recognise and support the professionalism and dedication of all volunteers who have contributed to the continued growth of the club and we congratulate and thank them for their efforts and commitment.

The club is well placed to continue to grow and promote the game of rugby and the Trustees are clear that the clubs clear purpose remains:

"To engage and inspire our community through rugby"

It is the club's ability to support what happens on the pitch, with the work that it has done and continues to do off it and, in the community, that enables us to fulfil its purpose, objectives and deliver on its vision.

"An amateur club professionally run"

Objectives and activities

Our Objective is:

The advancement of amateur sport for the public benefit by promoting, encouraging, and developing the playing of amateur Rugby Union Football in the Trowbridge area for the benefit of its wider community. The charity achieves its object in the following manner:

- Provides such facilities as are necessary to support the Charity Object and for other eligible community amateur sports as approved by the Board of Trustees and the Management Board
- By organising and supporting eligible recreational, social and fund-raising activities
- Membership is open to anyone who is interested in furthering the Charity Object

Public Benefit

Trowbridge Rugby Football Club (1931) provides facilities and supports amateur rugby activities for the local community and where complimentary other amateur sports.

In recognition of the considerable time and hard work and time that the Management Board, staff, and army of volunteers give to our club, the Trustees once again propose a formal thank you.

Strategic Objectives

The Management Board in conjunction with the Board of Trustees have continued to review the strategic direction of the club and how it can deliver both its rugby aspirations, enhance the value it provides for its membership and the Doric Park facilities.

This has become of greater importance given the planned significant expansion of Trowbridge and Hilperton and the already agreed additional 3000+ homes to be built in the next 10 years. In addition to this there is an aspiration for a large development that will envelop the Doric Park site in the 10-15 year horizon.

The club has looked at and implemented several projects to refurbish/upgrade existing infrastructure and provide enhancement to the facilities. This has included;

- Upgrades to water heaters
- A new spectator stand
- A new Refreshment facility
- Additional floodlighting
- A new on-site gym for the exclusive use of club members

In the 2026/27 season, the Charity will continue to explore opportunities to secure the future of the club and to enhance the facilities and experience for all members, on and off the field.

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

Structure, Governance & Management

The Trowbridge RFC 1931 Charity was established (as a Charitable Incorporated Organisation) in 2016 and is governed through its constitution document which was last updated on 1st August 2016 and is at revision 2.

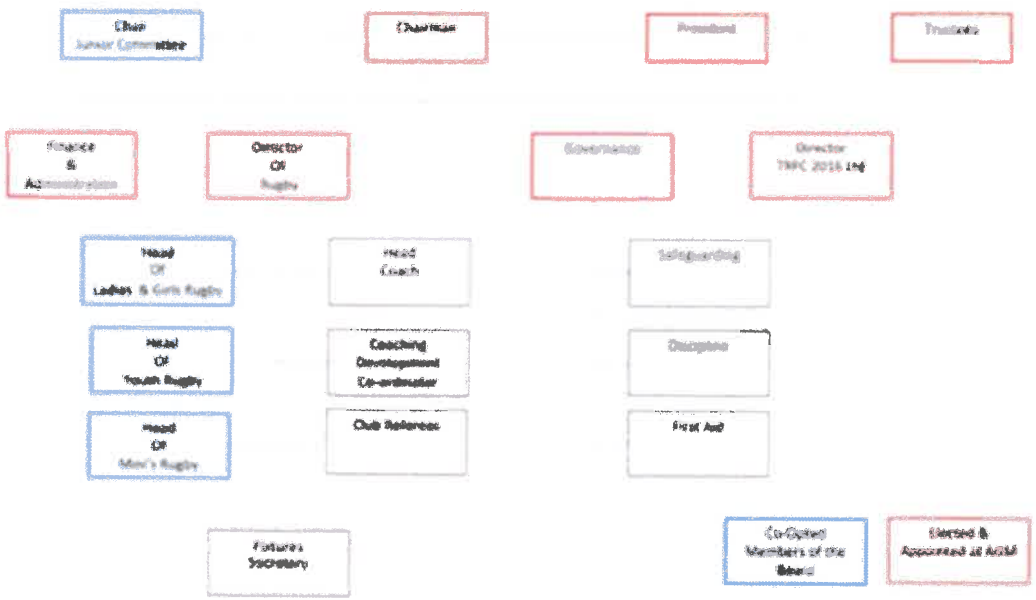
The Charity has a Trading Subsidiary (Trowbridge RFC 2016 Ltd).

Trustees are appointed in accordance with paragraphs 12 and 13 of the Clubs Constitution.

The Trustees have conducted research and have received advice on their role and the current constitutional and operational structure. From this work it has become clear that the clubs' structure and organisation needs to change to meet the Charity good practice requirements. This has become more important as the Charity Commission looks more closely at how Charities are run in the light of recent high profile matters where regulatory breaches have occurred. The Board of Trustees and the Management Board are now undertaking a joint activity to review this, develop a new structure which complies with current recognised good practice.

The outcome of this review will be shared with the members at the appropriate time, and this will be during the 2026 calendar year.

The current organisation chart is shown in the diagram below.



Trustees:

David Solomon – Chair of Trustees
Matthew Weaver
Matt Howard
Max Day
Mick Wall
Charlie Roberts
Beverleigh Roberts
Paul Butterworth
Ernie Clark

Alice Thompson-Martyn (Co-Opt)
Ron Jones (Co-Opt)

Trowbridge RFC 1931 Management Board

Honorary Club President – Chris Lamb
Honorary Club Chairman – Derek Tucker
Honorary Director of Rugby – Scott Williams
Honorary Finance & Administration Manager – Kevin Davis
Honorary Governance Manager – James Cook
Representative (Honorary Director) from TRFC Trading Subsidiary

Trowbridge RFC (2016) Ltd Appointed Directors

Chris Lamb
Charles Roberts
Derek Tucker

Governance and Oversight Review

Policies continue to be reviewed each year and in addition, as the activities of the club continue to develop, we review constantly the suggested policies set out by the Charity Commission as to their relevance to the club's operations.

Summary of Governance Activities 2025/26

The following sets out a brief overview of Governance matters that have arisen over the last 12 months:

- Successful handover of the Lead Safeguarding role in September 2025
- Successful handover of the Rugby First & First Aid co-ordinator roles in December 2025
- TRFC Disciplinary panel has continued to operate effectively, although panel members have reduced to 11 from 13
- All current disciplinary actions were closed prior to the end of the season in May 2026, with one current safeguarding concern related to TRFC members remaining under review by the RFU Safeguarding team
- DBS accreditation of the Club's wider volunteering base completed, with all current volunteers possessing an active DBS certificate
- RFU's Game Management System (GMS) registration for all Minis, Juniors, Senior Women's and Senior Men's teams completed in an effective manner, following the introduction of the new RFU process across all parts of the playing spectrum the previous season
- Adherence to membership payments continued to improve, with sustained support across all playing age groups. This will required continued focus for next season, particularly with the likely economic challenges expected within the UK next season
- Two "Play It Safe" courses booked and held at the club, with good attendance
- Two "First Aid" courses booked and held at the club, with good attendance and a third one will be held in June 2026
- A risk register has been established and reviewed with the Board and an agreed cadence of regular review defined

2026/2027 season priorities

The following sets out the Governance priorities for the 12 months:

- Focus on additional "Play It Safe" courses being setup at the club to continue the focus on new & existing Volunteers and the important role they play
- Further First Aid courses prior to the start of the season to ensure we have enough qualified First Aiders to meet RFU guidelines, with one due in June 2026
- Review started of all volunteers for next season, to ensure that any new volunteers progress their DBS checks prior to start of the next season
- RFU Registration & Re-registration on GMS for all players within the Mini, Junior and Senior Men and Women's sections will be required from early July, but should prove easier than last season, as the new RFU requirements have bedded in
- Recruit an additional Safeguarding Officer for the club
- Further Policy Reviews required to ensure they remain relevant and fit for purpose
- Review and update of the risk register, to ensure it remains relevant and up to date

Decision Making

The general provision for members taking decisions is defined in paragraph 10 of the clubs' constitutions.

Through their election and appointment by the members at the Annual General Meeting, the Management Board of Trowbridge RFC have been responsible for decisions concerning the day-to-day management and execution of the club's activities in relation to its charitable aims and delivering public benefit. This also encompasses the commercial activities of Trowbridge RFC 2016 Ltd. Decisions are made and ratified at monthly Management Board meetings. This process is currently under review as explained in the "Structure, Governance and Management" section above.

Pay and Renumeration

Staff remuneration rates are set and reviewed annually based upon market rates for the sector and prevailing relevant Statutory Living Wage criteria. Length of service, experience and impact upon our business performance are also taken into consideration.

Risk

Following on from last year, the Trustees and Governance members of the Management Board have sought to work more closely in order to establish a more functional risk management procedure. It would be fair to say that key areas of risk were managed ad-hoc by the Management Board, but evidence of a risk management process and functioning risk register would be misleading.

To date a refreshed risk register has been produced that more clearly captures risk areas, assigns risks to action owners, tracks progress and holds owners to closure dates is now in place and is being reviewed by Management Board members for their respective areas. Once current content is refreshed and a routine for review established, we will gain more confidence in the assurance of risk management.

Collaboration and Community Activities

Doric Park has continued to be the home of affiliated clubs that include:

- Avon Valley Runners
- Trowbridge Bridge Club

In addition to this a new running group Trowbridge Running Club now use Doric Park as its base for group sessions.

The Club has continued to collaborate and foster its relationships with several organisations and thorough its affiliation to the RFU and Dorset & Wiltshire RFU It has promoted, hosted and supported activities including:

- The RFU in delivering education and development activities for coaches, players, and administrators
- Bath Rugby Community Team holiday coaching and skills clinic
- Bath Rugby Foundation events with a specific focus on diversity and inclusion. This includes sessions for children excluded from mainstream education

Further to this the club routinely works with and supports activities delivered by:

- Wiltshire Area Sports Partnership (WASP)
- Trowbridge Town Council's "Active Trowbridge"

The club has an active engagement programme with local schools and colleges striving to host multi school events in partnership. The clubs free summer fun sessions for local children of primary school age continue. The sessions delivered by our volunteer coaches play a significant part in the club's outreach programme to the local community which in turn promotes the club.

As part of its wider charitable activities the Club has also provided support to:

- Teenage Helpline
- Wiltshire Council Fostering Services

The club also strives to support the local community by offering the Doric Park facilities at a discount or free of charge to promote charitable activities. During 2025/26 this amounted to £2,400 worth of free facility usage to worthy causes.

In addition, the club has provided free advertising boards to the following organisations (and this equates to £1,800 of advertising space provided for free):

- Wiltshire Air Ambulance
- Teenage Helpline
- Wiltshire Foster Care

Membership

The club continues to be well supported by its members. The membership has remained vibrant, strong and at comparable levels over the last 3 years. The current membership trend is provided in the table below.

Category of Membership	2024	2025	2026
Life Members	6	6	6
VP and VP Spouse	91	94	90
Senior players men	140*	82	74
Senior players women	40*	12	24
Family inc minis and juniors	813	833	762
Associate	6	6	0
Corporate	8	9	15
Social	28	30	31
Total	**1087**	**1072**	**1002**

Numbers with * against them reflect registered players not those actively paying membership. Changes to the GMS system on 1st July 2024 have allowed us to report these figures differently in 2025 and 2026.

It should be remembered that in 2024 the RFU changed its regulations concerning player registration and affiliation which has resulted in the ability of the club to have duel registered players, this is particularly relevant to university students.

The club continues to look for ways of providing increased value and benefit to its membership, both in terms of retaining the current membership, but also as equally important the recruitment of new members and increasing its membership base. As part of this the club took the decision last year to increase the level of differentiation between members and non-members, therefore, the discount for goods and services offered to members from 10% to 15%. This discount will be continued in the 2026/27 season.

As part of on-going exploration, the club is also looking at how the goods and services where this discount can be applied is broadened. In addition to this the club will increase its level of focus in terms of where through sponsorship and partnerships it can increase benefits available for members.

Principle Funding Sources and Support to Key Objectives

The rugby club's principal funding sources come from membership subscriptions, sponsorship, profits from the Trading Subsidiary, donations from corporate organisations and individuals. The revenue generated is used to deliver the clubs principal objective of providing accessible rugby to the local community through the provision and maintenance of facilities, training equipment, playing strips and the payment of competition fees as well as the cost of qualifications and Continuous Personal Development (CPD) for club coaches and volunteers. The club also provides free transport for senior teams playing away fixtures where travel greater than an Hour is required. Further to this subsidised travel has been provided for girls attending England Women's International fixtures.

Facilities and Infrastructure

With the pressure on fundraising the optimisation of the clubs' facilities are critical. The TRFC Management Board Chairman (Derek Tucker) sets out below the progress that has been made over the last 12 months.

The trading business continues to weather the storm of a very difficult trading period, exacerbated by recent business rate increases but more importantly the ever-increasing minimum wage rates and NI threshold.

For context, the national minimum wage for 16-17 year olds is now £8 per hour and £10.20 for 18 year olds. In 2020 this rate (for under 18s) was £4.55 per hour. The rate of increase equates to an uplift of 75%.

In real terms to run the servery only on matchdays from 11.30am until 6.30 pm with two 16-17 year olds now costs c £115 in wages alone.

These escalating costs will not go away, and not only affect us directly, but they are also a factor all along the supply change so that every purchase we make is similarly impacted.

Through tight stewardship the trading business continues to do well, but we are having to increase prices, sell more hours and make tough commercial decisions every day to make that possible.

Ultimately the trading arm is here to provide Rugby at the lowest possible cost for our community.

We are still coming to terms with the impact of changed employment laws, however for the entire hospitality sector these are largely seen as detrimental to our current trading patterns and pose significant additional risk to the business.

After much deliberation by Trustees and the Management Board we took the difficult decision to make our full-time grounds person redundant at Christmas, and that role is now volunteer led. This was a difficult decision against a backdrop of rising costs both directly through wages and indirectly through fertiliser, fuel and other costs.

Through the RFU and connections with Stiga Garden Machinery UK we have now taken ownership of 4 x robotic mowers that will be largely responsible for the main playing surface cutting. These units were provided by Stiga direct and would come at a capital cost otherwise of £12,000, but we have not had to pay for any of them. They are now effectively providing a more sustainable (lower carbon) future looking solution to our ground's maintenance.

We have actively increased our charge out rates for room hire and looked to accommodate multi bookings across the facility where possible. This does increase the cleaning and staff pressure, but we have an excellent team who are responding well.

Bath Rugby Foundation have taken a block booking for weekdays from September, although financial constraints there have reduced this from initial discussions.

All electrical and fire testing has been completed and is up to date as far as our statutory requirements go.

We have evolved a number of functions like Christmas Parties/Fireworks night to ensure we get the best value experience for our community and minimise our trading exposure to losses. In the current climate we will not be repeating TROWFEST in the same format as before because the risks outweigh potential returns.

The trading arm has benefitted from an excellent team of employees led by the TRFC General Manager, and they are very well supported by Board of Trustees member and Trading Subsidiary Director Charlie Roberts, who has made a significant contribution to the running of the business arm. We are constantly reviewing and seeking feedback to maintain standards and maximise bookings.

Commercial decisions are considered and focussed on making the most of our assets whilst retaining the community ambitions that we have to support sport in the local area.

The climate around us is very challenging, however we continue to grow the business and we are confident that the long term future will be strong.

Fundraising and Donations

The Club offers a range of sponsorship opportunities tailored to meet individual and business budgets and aspirations. The best agreements are mutually beneficial, and the Club works with sponsors to develop long term relationships that are mutually beneficial in promoting brand recognition, demonstrating corporate social responsibility and community support. Contacting sponsors, agreeing terms and formalising agreements continues throughout the year with a peak of activity between July and October.

Across the Men, Women, Junior and Mini's sections, the Club has over 80 sponsorship agreements under the following main categories:

- Playing kit/training equipment
- Pitch side hoardings
- Player
- Capital projects (e.g. the new stand)

In addition, match day hospitality and player of the match is available for all home games. Where possible the Club aims to agree multi-year terms although most are annual agreements. Some sponsors provide goods and services in kind such as the electronic scoreboard, robot mowers, building and services such as maintenance, repairs and upgrades to facilities and infrastructure. A small number of members make donations which can be gift aided.

The financial contribution from sponsorship is invaluable and as a club it would not be possible to maintain facilities, provide the equipment and level of support that enables our rugby club to meet its primary objective of providing access to and promoting the amateur game of rugby.

2025/26 Summary of Rugby Progress

The 2025/26 season will undoubtedly be remembered as one of the most successful, progressive, and unified periods in recent Trowbridge RFC history. Across every area of the club, from minis through to senior rugby. We have continued to grow, improve standards, strengthen our culture, and reinforce what makes this club such an important part of the local community.

This season has not simply been measured by league positions, trophies, or statistics, although there have been many achievements worth celebrating. More importantly, it has been defined by commitment, togetherness, resilience, and the willingness of people across the club to continue pushing standards forward both on and off the field.

The year has seen packed touchlines at Doric Park, increased participation throughout the club, greater visibility within the community, and continued development in our rugby programme. The atmosphere surrounding the club throughout the season has been outstanding and reflects the hard work being undertaken by players, coaches, volunteers, committee members, sponsors, and supporters alike.

The final fixture of the season perfectly captured what Trowbridge RFC is all about. The support at the Rec created an incredible atmosphere and demonstrated the passion that exists throughout the club. The noise, energy, and support from the sidelines undoubtedly played a significant role and served as a reminder of how strong the connection between the teams and the wider club community has become.

As we reflect on the season as a whole, there is a great deal to be proud of and even more to build upon moving forward.

Senior Men's Rugby

Men's 1st XV

The 2025/26 season has been a landmark year for the Men's 1st XV. From the opening fixture through to the final whistle of the campaign, the squad consistently demonstrated quality, ambition, discipline, and an unwavering determination to succeed.

Regional 2 Tribute Severn Champions:

The 1st XV completed an outstanding league campaign, finishing as deserved champions.

League Statistics

- Played: 22
- Won: 20
- Lost: 2
- Points Scored: 980
- Points Conceded: 347
- Points Difference: +633
- Average Points Per Game: 44.5
- Final League Points: 103

Finishing seven points clear at the top of the table is a remarkable achievement and reflects the consistency the group maintained throughout the season. The team not only secured results but did so playing ambitious, attacking rugby while maintaining one of the strongest defensive records in the league.

To score almost 1,000 league points across a season highlights the quality, depth, and attacking confidence within the squad. Week after week, the side entertained supporters while consistently imposing themselves physically and tactically against strong opposition.

Equally impressive was the defensive standard maintained throughout the campaign. Conceding just 347 points across 22 fixtures demonstrates the work ethic, organisation, and commitment shown across the entire playing group.

What stood out most throughout the season was the consistency of standards. Regardless of opposition, venue, injuries, or availability challenges, the squad maintained a relentless focus on performance and refused to allow standards to drop.

Cup Success

The season also delivered significant success in cup competitions, with the squad securing:

- Bath Combination Cup Winners
- Bath Combination 7's Winners

Achieving both league and cup success within the same season represents a tremendous accomplishment and is testament to the mentality that has been created within the senior programme.

The Bath Combination Cup campaign in particular showcased the squad's resilience and ability to perform under pressure, while the success in the 7s competition demonstrated the athleticism, skill, and adaptability that exists throughout the squad.

Coaching and Leadership

A huge amount of credit must go to the coaching and leadership group who have worked tirelessly throughout the season to build standards, develop players, and create a positive and ambitious environment.

The culture around the 1st XV continues to strengthen, with players fully committed to training, preparation, accountability, and representing the club in the right manner both on and off the field.

Importantly, the success of the 1st XV has not existed in isolation. The alignment across the entire senior section has allowed players to move effectively between teams, ensuring development opportunities and strengthening squad depth throughout the club.

Men's 2nd XV

The 2nd XV once again played a crucial role within the club structure and enjoyed a season that demonstrated resilience, adaptability, and outstanding commitment.

Season Overview

- League Status Secured for 2026/27
- 100% Fixture Fulfilment
- Extensive squad rotation throughout the season
- Strong player availability and commitment maintained throughout

While league position alone may not fully reflect the efforts of the group, the season should be viewed as a significant success given the challenges faced.

The squad regularly dealt with injuries, player movement between teams, and late availability issues. Despite this, the team consistently fulfilled fixtures, remained competitive, and continued to support the wider needs of the senior programme.

The importance of the 2nd XV within the club cannot be overstated. It provides:

- A vital development pathway for younger players
- Competitive rugby for developing senior players
- Opportunities for returning players
- Depth and support for the wider senior structure

Throughout the season, players repeatedly stepped up when required, often changing positions or responding to late call-ups to ensure fixtures were fulfilled and standards maintained.

The commitment shown by the group reflects the strength of the culture currently being built across senior rugby.

Men's 3rd XV

The 3rd XV remains one of the most important parts of Trowbridge RFC and continue to represent the true spirit of grassroots rugby.

While statistics may never fully capture their contribution, their value to the club is immeasurable.

Season Highlights

- Excellent fixture fulfilment throughout the campaign
- Strong commitment despite significant availability challenges
- Continued support of the wider senior programme
- Outstanding club spirit and camaraderie

The 3rd XV consistently ensured rugby took place every weekend, often under difficult circumstances. Players regularly answered late calls, changed positions when required, and represented the club with pride regardless of conditions or circumstances.

This level of commitment is essential to the health of any grassroots rugby club and deserves significant recognition.

The 3rd XV also continues to provide an inclusive and enjoyable environment that allows players of all ages and abilities to remain involved in rugby. That social and cultural contribution is every bit as important as results on the field.

Women's Rugby

The Women's section has continued its impressive development and has established itself as one of the fastest growing and most positive areas of the club.

Season Overview

- Highest league finish in club history
- 100% fixture fulfilment
- Continued growth in playing numbers
- Successful integration of new players throughout the season
- Increased standards across all areas of performance

This season represented another major step forward for the Women's programme. The group demonstrated tremendous commitment, resilience, and ambition throughout the campaign and continued to raise standards both on and off the field.

Achieving the highest league finish in the club's history is a reflection of the hard work being undertaken by players and coaches alike. The development in skill level, game understanding, fitness, and confidence throughout the season has been extremely noticeable.

Perhaps most importantly, the women's section continues to create a welcoming, supportive, and ambitious environment that encourages participation and development at all levels.

The growth in player numbers throughout the season is particularly encouraging and highlights the positive culture that has been built around the group.

The Women's section is becoming an increasingly important part of the identity and future of Trowbridge RFC, and the club should be extremely proud of everything achieved this season.

Junior Rugby

The Junior section has enjoyed another highly successful year and continues to play a critical role in the long-term future of the club.

Across all age groups, there has been significant growth in:

- Participation numbers
- Player confidence
- Skill development
- Team cohesion
- Understanding and enjoyment of the game

Throughout the season, it has been extremely positive to see the continued development of players both individually and collectively. The quality of rugby being played across the junior section continues to improve year on year, reflecting the excellent work being undertaken by coaches and volunteers.

A huge amount of credit must go to all Junior coaches, team managers, safeguarding officers, volunteers, and parents who continue to dedicate countless hours to supporting players and creating positive experiences each week.

The Junior section also continues to strengthen the player pathway into academy and senior rugby. Several players now move forward into the next stage of their rugby journey, and the club wishes them every success moving into senior rugby environments.

Importantly, the values being developed throughout Junior rugby teamwork, respect, commitment, discipline, and enjoyment continue to reflect the wider values of Trowbridge RFC.

Boys' Academy

The Boys' Academy continues to play a vital role within the player development pathway at Trowbridge RFC and has enjoyed another highly positive and productive season.

Throughout the year, the academy players have shown significant progress both individually and collectively, with noticeable improvements in physical development, game understanding, skill execution, and overall confidence. The programme continues to provide an important bridge between junior and senior rugby, helping young players transition into the demands and expectations of the adult game.

One of the most encouraging aspects of the season has been the growing integration between academy and senior rugby. Several academy players have trained regularly within the senior environment and gained valuable exposure to senior rugby standards, while others have already begun making appearances across the senior teams. This experience is invaluable in supporting their long-term development and building confidence within the club structure.

The Academy environment continues to focus not only on rugby performance but also on developing the wider qualities expected of Trowbridge RFC players, including:

- Commitment and discipline
- Teamwork and communication
- Accountability and work ethic
- Respect for teammates, coaches, officials, and opponents

The progress made this season is a reflection of the hard work and dedication shown by the players themselves, alongside the excellent support provided by coaches, volunteers, parents, and the wider senior section.

Importantly, the academy represents the future strength of senior rugby at Trowbridge RFC. The pathway being created within the club is becoming increasingly clear, giving young players the opportunity to progress from minis and juniors through to academy and ultimately senior rugby within the same club environment.

The continued development of the academy remains a major priority moving forward, and the progress seen this season provides a great deal of optimism for the future.

Minis Section

The Minis section has experienced another outstanding season and remains the foundation of the club's future growth.

Participation levels remain extremely strong, with increasing numbers attending training sessions, fixtures, and festivals throughout the season.

Key Positives

- Continued growth in player numbers
- Increased fixture and festival participation
- Strong parental engagement and support
- Positive and enjoyable learning environment
- Excellent volunteer and coaching commitment

The energy, enthusiasm, and enjoyment shown every Sunday morning continues to be one of the highlights of the club calendar.

The Minis section provides the first experience many young players and families have with Trowbridge RFC, and the environment created by coaches and volunteers continues to be welcoming, inclusive, and enjoyable.

A huge thank you must go to all Minis coaches, coordinators, and parents who give up their time every week to support the development of young players.

Girls' Rugby

Girls' rugby remains an important part of the long-term future and development of Trowbridge RFC, and while this season has presented some challenges, the club remains fully committed to rebuilding and growing this area of the game.

Participation numbers within the girls' section have been a concern throughout the season, reflecting some of the wider challenges currently being faced across grassroots rugby. However, there is a clear recognition within the club that this is an area we are determined to reignite and strengthen moving forward.

Despite the challenges, the players, parents, coaches, and volunteers involved have continued to show excellent commitment and positivity throughout the year. Their efforts have ensured that girls' rugby remains active within the club and continues to provide opportunities for young players to enjoy and develop within the game.

The club is actively exploring ways to increase participation and visibility within the girls' section, including:

- Increased engagement with local schools and the wider community
- Recruitment and taster sessions
- Stronger links between minis, juniors, and women's rugby
- Supporting coach development and volunteer involvement
- Creating an enjoyable, inclusive, and welcoming environment for new players

The success and growth of the Women's section demonstrates the potential pathway available within the club, and there is a strong determination to rebuild the girls' programme to ensure future generations have the same opportunities to develop and enjoy rugby at Trowbridge RFC.

While this season has highlighted challenges, it has also reinforced the importance of continuing to invest time, energy, and support into growing the girls' game. The club remains optimistic and committed to ensuring this section can grow stronger in the years ahead.

Walking Rugby

This season has also seen continued growth and success within Walking Rugby at Trowbridge RFC, which has become an increasingly important part of the club and its wider community offering.

Walking Rugby continues to provide an inclusive, welcoming, and enjoyable environment for players of all ages and abilities to remain involved in the game. Whether returning to rugby after many years away, recovering from injury, looking to improve fitness, or simply wanting to enjoy the social side of the sport, the sessions have created opportunities for more people to stay connected to rugby and to the club.

Participation and engagement have continued to grow throughout the season, with sessions regularly attracting a strong turnout and creating a fantastic atmosphere built around enjoyment, friendship, and inclusivity.

One of the most positive aspects of Walking Rugby has been the sense of community it has created. The group embodies many of the core values of Trowbridge RFC: teamwork, camaraderie, respect, and enjoyment. This has become a brilliant example of how rugby can be adapted to ensure the game remains accessible to everyone.

A huge thank you must go to the organisers, volunteers, and participants who continue to drive the programme forward and make it such a positive part of club life. Their enthusiasm and commitment have helped ensure Walking Rugby continues to grow and thrive at Trowbridge RFC.

Volunteers, Supporters, and Club Operations

While achievements on the field are often the most visible part of a rugby club, none of the success experienced this season would be possible without the extraordinary efforts of volunteers and support staff working behind the scenes.

This includes:

- Coaches
- Team managers
- Physios and medical staff
- Matchday volunteers
- Bar and catering staff
- Grounds and facilities teams
- Committee members
- Safeguarding officers
- Sponsors and commercial partners
- Parents and supporters

The time, effort, and dedication contributed across the club are enormous and often go unseen. The continued success and growth of Trowbridge RFC relies heavily on this volunteer commitment, and the club remains incredibly grateful for everything contributed throughout the season.

Special recognition should also go to our supporters, whose presence and backing throughout the season created outstanding atmospheres both home and away.

Looking Ahead

While this season has delivered tremendous success, the focus must now shift towards building sustainably for the future.

Key priorities moving forward include:

- Continuing to strengthen player pathways
- Supporting coach development
- Increasing participation across all sections
- Maintaining strong club culture and standards
- Developing facilities and club infrastructure
- Ensuring long-term sustainability both on and off the field

The foundations currently in place across the club are extremely positive, and there is genuine optimism about what can be achieved in the coming seasons.

Closing Remarks

The 2025/26 season has been one of collective achievement, hard work, and significant progress throughout Trowbridge RFC.

Across every section of the club, people have continued to give their time, effort, and energy to ensure the club moves forward positively. Whether through winning trophies, developing young players, volunteering behind the scenes, or simply supporting from the sidelines, every contribution has mattered.

Trowbridge RFC continues to be far more than just a rugby club. It is a community built on shared values, commitment, friendship, and pride.

Finally, on a personal note, I would like to say how incredibly proud I am of every single person involved with Trowbridge RFC. From players and coaches to volunteers, parents, supporters, sponsors, and committee members, the commitment shown throughout this season has been exceptional. What makes this club special is not just success on the field, but the people behind it, the individuals who give up their time, energy, and passion week after week to ensure the club continues to grow and thrive. To see the togetherness, pride, and sense of community across every section of the club has been genuinely inspiring. Whether it was standing on the touchline on a cold Sunday morning, travelling away in difficult conditions, helping behind the bar, preparing pitches, supporting fundraising events, or representing the blue and amber on the field, every contribution has mattered. This season has shown exactly what Trowbridge RFC stands for, and I could not be prouder to be part of it.

Club Social Events

This year has seen a new team of volunteers pull together to put on some exciting new events for the club.

They have an aim of bringing the community together and utilising and promoting the fabulous facilities that the club have on offer.

We have put on the now staple Fireworks event and Christmas parties. The Easter event was well attended and saw our very own Mr and Mrs Lamb become Easter bunnies. This was very successful and will become an annual event with a few tweaks.

The upcoming inaugural Women's Rugby 10s event is set to be a successful fun event with women's teams from around the country attending ending the day with a free live music evening. This is looking to be an annual event and we already have many clubs expressing interest in next year's event.

We are trialling a twist on the established "Oktoberfest" with our own "Udderfest" which has created some excitement this is being held on the 3rd October.

November will be the usual fireworks event with a twist of adding in a section at the start of the evening designed to include the needs of people who struggle with the loud bangs of traditional fireworks so that it reaches out to more in the community.

We then have the usuals Christmas parties in December as well as a Christmas fair and also some Christmas Wreath making events.

A packed timetable for the team to work on.

These events don't come to life on their own. They are made possible by a dedicated group of volunteers who generously give their time and energy. We extend a heartfelt thank you and warm congratulations to everyone who has contributed so meaningfully.

Digital Footprint

Executive Summary

During the reporting period, Trowbridge RFC has delivered substantial growth in digital reach and engagement across Instagram, Facebook, and the Parklife digital programme. Collectively, these channels have expanded the club's visibility within the local community, increased engagement with supporters, and strengthened the club's commercial and charitable profile.

Instagram Performance (Last 90 Days)

- Total Views: 1,103,382
- Accounts Reached: 25,493 (+14%)
- Audience Composition:
  - Non-followers: 56.5%
  - Followers: 43.5%

Key Outcomes

- Majority of engagement driven by new audiences, extending community reach
- Effective platform for raising awareness of club activities and initiatives
- Supports inclusion by engaging individuals beyond the existing membership base

Facebook Performance

- Total Views: 2.4 million (+16.2%)
- Total Viewers: 165,500
- Page Visits: 86,600 (+22.2%)
- Link Clicks: 7,200 (+63.1%)
- New Followers: 551 (+72.7%)

Key Outcomes

- Significant growth in engagement and user interaction
- Increased traffic to club information and events
- Strengthened communication with members, supporters, and the wider community

Parklife Digital Programme

- Total Editions to date - 2025/26 Season: 31
- Total Views: 4,422
- Average Views per Edition: 143

Key Outcomes

- Consistent engagement with club communications and storytelling
- Provides a structured platform for sharing news, fixtures, and community updates
- Supports transparency and regular communication with stakeholders

Combined Reach & Community Impact

- Total Social Media Views: Over 3.5 million
- Sustained growth in audience engagement across all platforms
- Increased visibility of club activities, events, and initiatives
- Broader reach into the local community, including non-members
- Enhanced ability to promote inclusive participation and community involvement

Contribution to Charitable Objectives

The club's digital activity directly supports its charitable aims by:

- Promoting participation in sport and physical activity
- Increasing awareness of community programmes and events
- Encouraging wider community engagement and inclusion
- Providing accessible communication channels for members and the public

Commercial & Sustainability Impact

- Strengthened platform for attracting sponsorship and partnerships
- Increased exposure for local businesses supporting the club
- Supports long-term financial sustainability through enhanced visibility

Conclusion

Digital communications at Trowbridge RFC have grown significantly, delivering measurable increases in reach, engagement, and community impact. The combined performance across social media and the Parklife programme demonstrates a strong and improving communication strategy, supporting both the club's charitable objectives and its long-term sustainability.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees' report was approved by the Board of Trustees.

.....

David Solomon- Chair of Trustees

Trustee

Date: 30/7/26

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

I report to the trustees on my examination of the financial statements of Trowbridge Rugby Football Club (1931) (the charity) for the year ended 30 April 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

K Gooding

Katy Gooding
Gooding Accounts Ltd

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG
United Kingdom

Dated: 19/08/2026

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 APRIL 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:						
Donations and legacies	3	191,997	10,000	-	201,997	169,143
Charitable activities	4	14,437	-	-	14,437	37,626
Other trading activities	5	72,303	-	-	72,303	40,215
Investments	6	3,370	-	-	3,370	3,177
Other income	7	72,592	-	-	72,592	58,102
Total income		354,699	10,000	-	364,699	308,263
Expenditure on:						
Raising funds	8	75,637	-	-	75,637	36,253
Charitable activities	9	243,152	33,318	22,307	298,777	282,488
Total expenditure		318,789	33,318	22,307	374,414	318,741
Net income/(expenditure)		35,910	(23,318)	(22,307)	(9,715)	(10,478)
Transfers between funds		(51,679)	51,679	-	-	-
Net movement in funds	11	(15,769)	28,361	(22,307)	(9,715)	(10,478)
Reconciliation of funds:						
Fund balances at 1 May 2025		141,252	173,511	1,439,267	1,754,030	1,764,508
Fund balances at 30 April 2026		125,483	201,872	1,416,960	1,744,315	1,754,030

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

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 APRIL 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:					
Donations and legacies	3	159,143	10,000	-	169,143
Charitable activities	4	37,626	-	-	37,626
Other trading activities	5	40,215	-	-	40,215
Investments	6	3,177	-	-	3,177
Other income	7	58,102	-	-	58,102
Total income		298,263	10,000	-	308,263
Expenditure on:					
Raising funds	8	36,253	-	-	36,253
Charitable activities	9	242,580	17,600	22,308	282,488
Total expenditure		278,833	17,600	22,308	318,741
Net income/(expenditure)		19,430	(7,600)	(22,308)	(10,478)
Transfers between funds		(52,005)	52,005	-	-
Net movement in funds	11	(32,575)	44,405	(22,308)	(10,478)
Reconciliation of funds:					
Fund balances at 1 May 2024		173,827	129,106	1,461,575	1,764,508
Fund balances at 30 April 2025		141,252	173,511	1,439,267	1,754,030

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

BALANCE SHEET

AS AT 30 APRIL 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**15**		1,590,832		1,574,777
Investments	**16**		100		100
			1,590,932		1,574,877
Current assets					
Stocks	**17**	-		2,253	
Debtors	**18**	30,575		76,074	
Cash at bank and in hand		188,728		180,865	
		219,303		259,192	
Creditors: amounts falling due within one year	**19**	(61,669)		(80,039)	
Net current assets			157,634		179,153
Total assets less current liabilities			1,748,566		1,754,030
Creditors: amounts falling due after more than one year	**20**		(4,251)		-
Net assets			1,744,315		1,754,030
The funds of the charity					
Restricted income funds	**23**		1,416,960		1,439,267
Unrestricted funds - general			125,483		141,252
Unrestricted funds - designated funds	**24**		201,872		173,511
			1,744,315		1,754,030

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2026

The financial statements were approved by the trustees on .....

~~B Roberts~~ P Butterworth
Trustee

David Solomon- Chair of Trustees
Trustee

~~P Butterworth~~ B Roberts
Trustee

E Clark
Trustee

C Roberts
Trustee

M Howard
Trustee

M Weaver
Trustee

M Day
Trustee

M Wall
Trustee

TROWBRIDGE RUGBY FOOTBALL CLUB (1931)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

1 Accounting policies

Charity information

Trowbridge Rugby Football Club (1931) is a Charitable Incorporated Organsiation (CIO) registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity .

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	50 years straight line
Land	Not depreciated
Plant and equipment	10 years straight line
Fixtures and fittings	7 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies **(Continued)**

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2026 £	Unrestricted funds designated funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated funds 2025 £	Total 2025 £
Donations and gifts	119,172	-	119,172	88,372	-	88,372
Grants	-	10,000	10,000	-	10,000	10,000
Membership fees	72,825	-	72,825	70,771	-	70,771
	191,997	10,000	201,997	159,143	10,000	169,143

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Club functions		
Sale of goods	14,437	37,626

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Non-charitable trading activities	71,903	40,215
Membership subscriptions and sponsorships	400	-
Other trading activities	72,303	40,215

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	3,370	3,177

7 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	1,251	170
Advertising and sponsorship	50,923	40,116
Rental income	20,418	17,816
	72,592	58,102

8 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	75,637	36,253

9 Expenditure on charitable activities

	Club functions 2026 £	Sport activities 2026 £	Operation of club 2026 £	Total 2026 £	Club functions 2025 £	Sport activities 2025 £	Operation of club 2025 £	Total 2025 £
Direct costs								
Staff costs	-	16,195	38,536	54,731	-	6,966	41,051	48,017
Depreciation and impairment	-	-	45,625	45,625	-	-	39,908	39,908
Club function events	9,245	-	-	9,245	20,048	-	-	20,048
Playing & general expenses	-	60,622	4,633	65,255	-	55,289	1,698	56,987
Rent & water	-	-	3,715	3,715	-	-	1,028	1,028
Light & heat	-	-	27,210	27,210	-	-	27,013	27,013
Repairs & maintenance	-	-	63,259	63,259	-	-	67,258	67,258
Insurance	-	-	6,207	6,207	-	-	5,846	5,846
Telephone	-	-	5,945	5,945	-	-	1,424	1,424
Other office costs	-	-	771	771	-	-	580	580
Advertising	-	-	3,075	3,075	-	-	539	539
Subscriptions	-	-	6,200	6,200	-	-	6,411	6,411
Bank charges	-	-	204	204	-	-	143	143
	9,245	76,817	205,380	291,442	20,048	62,255	192,899	275,202
Share of support and governance costs (see note 10)								
Governance	7,335	-	-	7,335	7,286	-	-	7,286
	16,580	76,817	205,380	298,777	27,334	62,255	192,899	282,488
Analysis by fund								
Unrestricted funds - general	16,580	76,817	149,755	243,152	27,334	62,255	152,991	242,580
Unrestricted funds - designated funds	-	-	33,318	33,318	-	-	17,600	17,600
Restricted funds	-	-	22,307	22,307	-	-	22,308	22,308
	16,580	76,817	205,380	298,777	27,334	62,255	192,899	282,488

10 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	7,335	7,286
Analysed between:		
Club functions	7,335	7,286

11 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,960	1,700
Depreciation of owned tangible fixed assets	45,625	39,908

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	3	3

Employment costs	2026	2025
	£	£
Wages and salaries	52,891	45,517
Social security costs	1,321	1,712
Other pension costs	519	788
	54,731	48,017

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold property	Land	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 May 2025	1,074,680	620,444	180,542	135,971	2,011,637
Additions	30,213	-	5,642	25,824	61,679
At 30 April 2026	1,104,893	620,444	186,184	161,795	2,073,316
Depreciation and impairment					
At 1 May 2025	241,782	-	107,366	87,711	436,859
Depreciation charged in the year	21,692	-	12,217	11,716	45,625
At 30 April 2026	263,474	-	119,583	99,427	482,484
Carrying amount					
At 30 April 2026	841,419	620,444	66,601	62,368	1,590,832
At 30 April 2025	832,898	620,444	73,176	48,259	1,574,777

16 Fixed asset investments

	Other investments
	£
Cost or valuation	
At 1 May 2025 & 30 April 2026	100
Carrying amount	
At 30 April 2026	100
At 30 April 2025	100

Other investments comprise:	Notes	2026 £	2025 £
Investments in subsidiaries		100	100

17 Stocks

	2026	2025
	£	£
Raw materials and consumables	-	2,253

18 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	3,303	18,286
Other debtors	17,955	8,235
Prepayments and accrued income	9,317	49,553
	30,575	76,074

19 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Deferred income	21	11,291	44,156
Trade creditors		22,132	13,839
Amounts owed to fellow group undertakings		16,814	14,736
Accruals		11,432	7,308
		61,669	80,039

20 Creditors: amounts falling due after more than one year

	Notes	2026	2025
		£	£
Deferred income	21	4,251	-

21 Deferred income

	2026	2025
	£	£
Other deferred income	15,542	44,156

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	11,291	44,156
Non-current liabilities	4,251	-
	15,542	44,156

21 Deferred income (Continued)

	2026	2025
	£	£
Movements in the year:		
Deferred income at 1 May 2025	44,156	18,414
Released from previous periods	(44,156)	(18,414)
Resources deferred in the year	15,542	44,156
Deferred income at 30 April 2026	15,542	44,156

22 Retirement benefit schemes

Defined contribution schemes	2026	2025
	£	£
Charge to profit or loss in respect of defined contribution schemes	519	788

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2025	Resources expended	At 30 April 2026
	£	£	£
Restricted fixed asset fund	1,438,744	(22,150)	1,416,594
Grant- grounds equipment	523	(157)	366
	1,439,267	(22,307)	1,416,960

Previous year:	At 1 May 2024	Resources expended	At 30 April 2025
	£	£	£
Restricted fixed asset fund	1,460,893	(22,149)	1,438,744
Grant- grounds equipment	682	(159)	523
	1,461,575	(22,308)	1,439,267

24 Unrestricted funds - designated funds

These are unrestricted designated funds

	At 1 May 2025	Incoming resources	Resources expended	Transfers	At 30 April 2026
	£	£	£	£	£
Fixed assets purchased out of General funds	135,511	-	(23,318)	61,679	173,872
Building and capital asset reserve	28,000	-	-	-	28,000
RFU- Impact 25	10,000	-	(10,000)	-	-
Trowbridge Town Council	-	10,000	-	(10,000)	-
	173,511	10,000	(33,318)	51,679	201,872

Previous year:	At 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
	-	-	2,652	-	2,652
Fixed assets purchased out of General funds	101,106	-	(20,252)	52,005	132,859
Building and capital asset reserve	28,000	-	-	-	28,000
RFU- Impact 25	-	10,000	-	-	10,000
	129,106	10,000	(17,600)	52,005	173,511

25 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2025	Incoming resources	Resources expended	Transfers	At 30 April 2026
	£	£	£	£	£
General funds	141,252	354,699	(318,789)	(51,679)	125,483

Previous year:	At 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
General funds	173,827	298,263	(278,833)	(52,005)	141,252

26 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2026	2026	2026	2026
	£	£	£	£
At 30 April 2026:				
Tangible assets	-	173,872	1,416,960	1,590,832
Investments	100	-	-	100
Current assets/(liabilities)	129,634	28,000	-	157,634
Long term liabilities	(4,251)	-	-	(4,251)
	125,483	201,872	1,416,960	1,744,315

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 30 April 2025:				
Tangible assets	-	135,510	1,439,267	1,574,777
Investments	100	-	-	100
Current assets/(liabilities)	141,152	38,001	-	179,153
	141,252	173,511	1,439,267	1,754,030

27 Related party transactions

As at 30 April 2026, Trowbridge Rugby Football Club (1931) owed £16,814 (2025; £14,736) to its trading subsidiary Trowbridge RFC (2016) Ltd.

Trowbridge Rugby Club (1931)
Management information
Year ended 30 April 2026

The following pages do not form part of the financial statements

Trowbridge Rugby Club (1931)
Detailed Statement of Financial Activities
Year ended 30 April 2026

	2026 £	2025 £
Donations and legacies		
Donations	22,313	17,096
Donations from trading subsidary	96,859	71,276
Subscriptions	72,825	70,771
Grants receivable	10,000	10,000
Total of income from Donations and legacies	**201,997**	**169,143**
Charitable activities		
Club function income	14,437	37,626
Total of Charitable activities	**14,437**	**37,626**
Other trading activities		
Trowfest	71,903	40,215
New stand debenture	400	-
	72,303	**40,215**
Investments		
Deposit account interest	3,370	3,177
	3,370	**3,177**
Other income		
Advertising and sponsorship	50,923	40,116
Rents received	20,418	17,816
Miscellaneous income	1,251	170
	72,592	**58,102**
TOTAL INCOME	**364,699**	**308,263**

Trowbridge Rugby Club (1931)
Detailed Statement of Financial Activities
Year ended 30 April 2026

	2026 £	2025 £
Expenditure		
Expenditure on raising funds		
Fundraising events	75,637	36,253
	75,637	**36,253**
Expenditure on charitable activities		
Club function events		
Club function events	9,245	20,048
	9,245	**20,048**
Sport activities		
Head coach salary	15,708	6,875
Head coach NIC	487	41
Head coach pension	-	50
Playing expenses	60,622	55,289
	76,817	**62,255**
Operation of club		
Wages	37,183	38,642
Employers NIC	834	1,671
Pension costs	519	738
General expenses	4,633	1,698
Rent & Water	3,715	1,028
Light & Heat	27,210	27,013
Repairs & Maintenance	63,259	67,258
Insurance	6,207	5,846
Telephone	5,945	1,424
Other office costs	771	580
Depreciation	45,625	39,908
Advertising	3,075	539
Subscriptions	6,200	6,411
Bank charges	204	143
	205,380	**192,899**
Governance costs		
Admin support	5,375	5,586
Accountancy fees	1,960	1,700
	7,335	**7,286**
TOTAL COST	**374,414**	**318,741**
Net income/ (expenditure)	**(9,715)**	**(10,478)**