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

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 April 2026

for

Harrogate RUFC Limited
(A Company Limited by Guarantee)

Harrogate RUFC Limited

Contents of the Financial Statements
for the Year Ended 30 April 2026

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

Harrogate RUFC Limited

Report of the Trustees
for the Year Ended 30 April 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Significant activities

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

Public benefit

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

Donations

Income was exceptionally high this year due to one off donations of £1.6M which has been fully allocated to the charity's capital expansion plans. The Trustees know income will return to historical baseline in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
11952768 (England and Wales)

Registered Charity number
1195769

Registered office
Rudding Lane
Harrogate
North Yorkshire
HG3 1DQ

Trustees
M Garrett Director
M Corbett
M J Cowling

Approved by order of the board of trustees on 21/10/2026 and signed on its behalf by:

.....
M Garrett - Trustee

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

Independent examiner's report to the trustees of Harrogate RUFC Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

The Charity Commission granted audit dispensation under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008. This dispensation is for the financial year ended 30/04/2026 only and allows an independent examination in place of an audit for this year. The examination has taken place instead of an audit (Regulation 31(f)). 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

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

Date: 21/10/2026

Harrogate RUFC Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2026

	Notes	Unrestricted fund £	Restricted fund £	30.4.26 Total funds £	30.4.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		111,552	1,600,000	1,711,552	114,034
Charitable activities					
Fundraising		57,781	-	57,781	33,310
Investment income	2	27,000	-	27,000	-
Other income		50,125	-	50,125	49,177
Total		246,458	1,600,000	1,846,458	196,521
EXPENDITURE ON					
Charitable activities					
Cost of rugby		95,929	-	95,929	122,168
Overheads		104,762	-	104,762	61,967
Total		200,691	-	200,691	184,135
NET INCOME		45,767	1,600,000	1,645,767	12,386
RECONCILIATION OF FUNDS					
Total funds brought forward		1,032,597	-	1,032,597	1,020,211
TOTAL FUNDS CARRIED FORWARD		1,078,364	1,600,000	2,678,364	1,032,597

The notes form part of these financial statements

Balance Sheet
30 April 2026

	Notes	Unrestricted fund £	Restricted fund £	30.4.26 Total funds £	30.4.25 Total funds £
FIXED ASSETS					
Tangible assets	6	1,119,772	-	1,119,772	1,087,226
Investments	7	20	-	20	20
		1,119,792	-	1,119,792	1,087,246
CURRENT ASSETS					
Stocks	8	2,755	-	2,755	3,543
Debtors	9	31,840	-	31,840	3,910
Cash at bank		2,081	1,600,000	1,602,081	4,313
		36,676	1,600,000	1,636,676	11,766
CREDITORS					
Amounts falling due within one year	10	(70,004)	-	(70,004)	(54,315)
NET CURRENT ASSETS		(33,328)	1,600,000	1,566,672	(42,549)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,086,464	1,600,000	2,686,464	1,044,697
CREDITORS					
Amounts falling due after more than one year	11	(8,100)	-	(8,100)	(12,100)
NET ASSETS		1,078,364	1,600,000	2,678,364	1,032,597
FUNDS	13				
Unrestricted funds				1,078,364	1,032,597
Restricted funds				1,600,000	-
TOTAL FUNDS				2,678,364	1,032,597

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/10/2026 and were signed on its behalf by:

.....
M J Cowling - Trustee

.....
M Garrett - Trustee

.....
M Corbett - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

2. INVESTMENT INCOME

	30.4.26	30.4.25
	£	£
Deposit account interest	27,000	-

3. NET INCOME/(EXPENDITURE)

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

	30.4.26	30.4.25
	£	£
Depreciation - owned assets	19,698	13,715
Other operating leases	1,800	2,950

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026 nor for the year ended 30 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2026 nor for the year ended 30 April 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	114,034
Charitable activities	
Fundraising	33,310
Other income	49,177
Total	196,521
EXPENDITURE ON	
Charitable activities	
Cost of rugby	122,168
Overheads	61,967
Total	184,135
NET INCOME	12,386
RECONCILIATION OF FUNDS	
Total funds brought forward	1,020,211
TOTAL FUNDS CARRIED FORWARD	1,032,597

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2025	1,000,000	76,746	25,694	350	1,102,790
Additions	-	37,283	14,961	-	52,244
At 30 April 2026	1,000,000	114,029	40,655	350	1,155,034
DEPRECIATION					
At 1 May 2025	-	8,639	6,750	175	15,564
Charge for year	-	13,618	5,905	175	19,698
At 30 April 2026	-	22,257	12,655	350	35,262
NET BOOK VALUE					
At 30 April 2026	1,000,000	91,772	28,000	-	1,119,772
At 30 April 2025	1,000,000	68,107	18,944	175	1,087,226

The Charity acquired the freehold on 13th June 2023.

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 May 2025 and 30 April 2026	20
NET BOOK VALUE	
At 30 April 2026	20
At 30 April 2025	20

There were no investment assets outside the UK.

8. STOCKS

	30.4.26 £	30.4.25 £
Kit stock	2,755	3,543

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26	30.4.25
	£	£
Trade debtors	4,840	2,500
VAT	-	315
Prepayments and accrued income	27,000	1,095
	31,840	3,910

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26	30.4.25
	£	£
Hire purchase (see note 12)	4,000	4,000
Trade creditors	62,538	7,482
Other creditors	2,374	25,607
VAT	1,092	-
Accrued expenses	-	17,226
	70,004	54,315

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

	30.4.26	30.4.25
	£	£
Hire purchase (see note 12)	8,100	12,100

12. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	30.4.26	30.4.25
	£	£
Net obligations repayable:		
Within one year	4,000	4,000
Between one and five years	8,100	12,100
	12,100	16,100

13. MOVEMENT IN FUNDS

	At 1.5.25	Net movement in funds	At 30.4.26
	£	£	£
Unrestricted funds			
General fund	1,032,597	45,767	1,078,364
Restricted funds			
Investments	-	1,600,000	1,600,000
TOTAL FUNDS	1,032,597	1,645,767	2,678,364

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,458	(200,691)	45,767
Restricted funds			
Investments	1,600,000	-	1,600,000
TOTAL FUNDS	1,846,458	(200,691)	1,645,767

Comparatives for movement in funds

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted fund	1,020,211	12,386	1,032,597
TOTAL FUNDS	1,020,211	12,386	1,032,597

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	196,521	(184,135)	12,386
TOTAL FUNDS	196,521	(184,135)	12,386

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

	At 1.5.24 £	Net movement in funds £	At 30.4.26 £
Unrestricted fund	1,020,211	58,153	1,078,364
Restricted fund			
Investments	-	1,600,000	1,600,000
TOTAL FUNDS	1,020,211	1,658,153	2,678,364

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	442,979	(384,826)	58,153
Restricted fund			
Investments	1,600,000	-	1,600,000
TOTAL FUNDS	2,042,979	(384,826)	1,658,153

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2026.

Harrogate RUFC Limited

Detailed Statement of Financial Activities
for the Year Ended 30 April 2026

	30.4.26 £	30.4.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Miscellaneous income	5,259	236
Donations	1,365,681	91,060
Gift aid	340,612	22,738
	1,711,552	114,034
Investment income		
Deposit account interest	27,000	-
Charitable activities		
Fundraising	57,781	33,310
Other income		
Memberships	50,125	49,177
Total incoming resources	1,846,458	196,521
EXPENDITURE		
Charitable activities		
Wages	19,794	18,652
Equipment leasing	1,800	2,950
Rates and water	7,660	8,462
Insurance	4,283	4,207
Light and heat	8,963	8,840
Telephone & computer costs	5,037	3,242
Postage and stationery	559	1,044
Professional fees	10,350	157
Sundries	-	613
Rugby playing costs	37,929	43,696
Coaches and physios	49,169	36,004
Community development officer	12,181	26,500
Grounds maintenance	21,854	15,968
Improvements to property	13,618	7,313
Plant and machinery	5,905	6,315
Fixtures and fittings	175	88
H P interest	1,051	-
Bank charges	363	84
	200,691	184,135
Total resources expended	200,691	184,135
Net income	1,645,767	12,386