REGISTERED CHARITY NUMBER: 1204464

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 April 2026

for

Ormskirk Rugby Union Football Club

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
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Ormskirk Rugby Union Football Club

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Ormskirk Rugby Union Football Club

Report of the Trustees
for the Year Ended 30 April 2026

The trustees 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1204464

Principal address

Trustees

D J Charles (appointed 4.7.25)
A B R Porteous

Approved by order of the board of trustees on 25 September 2026 and signed on its behalf by:

D J Charles - Trustee

Ormskirk Rugby Union Football Club

Statement of Financial Activities for the Year Ended 30 April 2026

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		143,677
Other trading activities	2	34,069
Investment income	3	12,132
Total		189,878
EXPENDITURE ON		
Charitable activities		
Rugby		146,786
NET INCOME		43,092
RECONCILIATION OF FUNDS		
Total funds brought forward		166,551
TOTAL FUNDS CARRIED FORWARD		209,643

The notes form part of these financial statements

Ormskirk Rugby Union Football Club

Balance Sheet
30 April 2026

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	5	102,259
CURRENT ASSETS		
Stocks	6	12,693
Debtors	7	15,227
Cash at bank		104,756
		132,676
CREDITORS		
Amounts falling due within one year	8	(25,292)
NET CURRENT ASSETS		107,384
TOTAL ASSETS LESS CURRENT LIABILITIES		209,643
NET ASSETS		209,643
FUNDS	9	
Unrestricted funds		209,643
TOTAL FUNDS		209,643

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2026 and were signed on its behalf by:

D J Charles - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	20% straight line

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 charity is exempt from tax on its charitable activities.

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.

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2. OTHER TRADING ACTIVITIES

	£
Fundraising events	34,069

3. INVESTMENT INCOME

	£
Rents received	11,951
Deposit account interest	181
	12,132

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2026.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 May 2025	80,191	51,075	131,266
Additions	-	25,614	25,614
At 30 April 2026	80,191	76,689	156,880
DEPRECIATION			
At 1 May 2025	-	43,254	43,254
Charge for year	-	11,367	11,367
At 30 April 2026	-	54,621	54,621
NET BOOK VALUE			
At 30 April 2026	80,191	22,068	102,259

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6. STOCKS

	£
Stocks	12,693

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	5,974
Other debtors	3,979
Prepayments	5,274
	15,227

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	5,013
Other creditors	20,279
	25,292

9. MOVEMENT IN FUNDS

	At 1.5.25 £	Net movement in funds £	At 30.4.26 £
Unrestricted funds			
General fund	166,551	43,092	209,643
TOTAL FUNDS	166,551	43,092	209,643

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,878	(146,786)	43,092
TOTAL FUNDS	189,878	(146,786)	43,092

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10. RELATED PARTY DISCLOSURES

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

Ormskirk Rugby Union Football Club

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

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	55,647
Sponsorships	27,517
Grants	2,333
Subscriptions	58,180
	143,677
Other trading activities	
Fundraising events	34,069
Investment income	
Rents received	11,951
Deposit account interest	181
	12,132
Total incoming resources	189,878
EXPENDITURE	
Charitable activities	
Rates and water	1,582
Insurance	2,857
Light and heat	6,040
Telephone	318
Postage and stationery	3,351
Sundries	2,661
Kit purchases	9,693
Pitch maintenance	8,417
Cleaning	1,311
Kit and equipment	30,497
Repairs and waste removal	25,518
Computer costs	504
Food and refreshments	11,496
Coaching fees	6,560
Physio fees	4,769
Referee fees	779
Functions	10,468
Licences and subscriptions	6,655
	133,476
Support costs	
Finance	
Bank charges	1,943

Ormskirk Rugby Union Football Club

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

	£
Finance	
Other	
Fixtures and fittings	11,367
Total resources expended	146,786
Net income	43,092