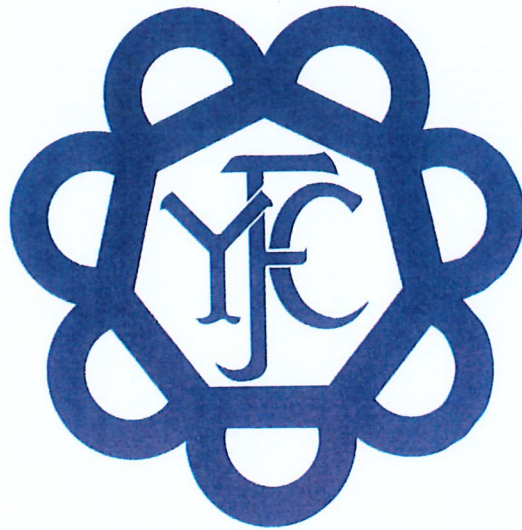


# **STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

Registered Charity Number 522815



## **FINANCIAL ACCOUNTS AND TRUSTEES' REPORT FOR THE YEAR ENDED**

**31<sup>ST</sup> AUGUST 2025**

**ANGELA WOODWARD**  
BA(Hons) FCA  
*County Treasurer*

**CLAIRE SLATER**  
*Independent Examiner*  
SLATERS & CO ACCOUNTANTS LTD  
LYMORE VILLA  
162A LONDON ROAD  
CHESTERTON  
NEWCASTLE UNDER LYME  
STAFFORDSHIRE  
ST5 7JB

23 October 2025

# STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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## STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Acts require the Trustees to prepare consecutive Statement of Accounts covering a period of not more than fifteen months duration, which include an Income and Expenditure Account and Balance Sheet. In preparing those Statements of Account, the Trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

The Trustees are responsible for keeping proper books of accounts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detecting of fraud and other irregularities.

## STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

I report on the Accounts of the Trust for the year ended 31<sup>st</sup> August 2025 which are set out on Pages 6 – 12.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the Requirements:
  - to keep accounting records in accordance with Section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



C E Slater  
Slaters & Co Accountants Ltd  
Lymore Villa, 162a London Road  
Chesterton, Newcastle Under Lyme  
Staffordshire  
ST5 7JB

23/10/2025

31<sup>st</sup> August 2025

## STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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### THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2025

The Registered Office of Staffordshire County Federation of Young Farmers Clubs is The Y.F.C. Centre, County Showground, Weston Road, Stafford, ST18 0BD. The Federation is registered with the Charity Commission, No. 522815.

The Trustees were: -

David Heminsley	- Past President and Chair of Trustees
Jon Sarsfield	- Past President, Secretary to the Trustees and Honorary Life President
Margaret Bennett	- Past County Organiser and Honorary Life President
John Stone	- County President
Mark Hawley	- Past County President
Angela Woodward	- County Treasurer
Bryce MacKellar	- Past County and National Chairman

The Trustees are elected annually at the first Executive Meeting following the Annual General Meeting in November.

The object of the County Federation is to:

- a) advance the education of young members of the public at large in agriculture, homecrafts, country life and related subjects: and
- b) in the interest of the social welfare of such members, to provide and promote the provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self reliance and individual responsibility so that they may grow to the full maturity as individuals and members of the community.

The Federation is administered by the Executive Committee, which is made up of two representatives from every affiliated Young Farmers Club within the County of Staffordshire together with County Officers, Vice Presidents and co-opted members. Only the two representatives from each Club may vote on this Committee.

The Management Committee is comprised of the Chairman, Vice Chairman, The President, Treasurer, Personnel Officer, HR Officer, County Trustees and the County Organiser.

Three other Committees have existed during the current financial year being Social & Funding, Rally & Show and Competitions. These Committees concentrate on the detailed work of their respective responsibilities and report to the Executive Committee.

Following a transitional period caused by a change in County Organiser, the trustees are pleased to report that this year has marked a period of consolidation and stability.

Competitions have been well supported throughout the year, and we have been encouraged by the continued sponsorship from local businesses. While attendance at events earlier in the year was lower than anticipated, later events — including the Barnyard Boogie and the Chairman's Charity Luncheon — saw strong support and delivered positive financial outcomes.

## STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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Looking ahead, the Social and Funding Committee has an exciting programme planned, including a Bavarian Night, a Race Night, and an ABBA tribute evening. These events aim to attract not only our members but also supporters such as Vice Presidents and members of the Staffordshire & Birmingham Agricultural Society.

We are also actively working to increase membership numbers, with a target of reaching 600 members in the coming year.

The attached financial statements show the state of the finances at 31 August 2025, which the Trustees consider to be satisfactory.

Members of the Trustees and Management committee have contributed significantly towards the updating of policies that cover Standards of Personal Behaviour, Alcohol use and Disciplinary and Complaints Procedures and are currently working on an updated constitution.


The Staffordshire County Federation of Young Farmers Clubs has liquid funds totaling £64,002. This represents around five months of average total expenditure for the last 5 years. This figure is slightly less than that recommended by the Charity Commission. The Trustees consider this ratio to be adequate in relation to the activities of the Staffordshire County Federation of Young Farmers Clubs and the ratio should continue in subsequent years.

The Staffordshire County Federation of Young Farmers Clubs Bankers are Natwest Bank PLC at 41 Greengate Street, Stafford.

The Independent Examiner is Slaters & Co Accountants Ltd, Lymore Villa, 162A London Road, Chesterton, Newcastle Under Lyme, Staffordshire, ST5 7JB.

### SIGNED ON BEHALF OF THE TRUSTEES:

JON SARSFIELD  
*Trustee*



.....

DAVID HEMINSLEY  
*Trustee*



.....

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2025**

INCOME	NOTES	2024/25 £	2024/25 £	2023/24 £	2023/24 £
<b>General Income (unrestricted Funds)</b>					
Club Levies			34,550		34,020
Donations		3,025		3,275	
- Deputy & Vice Presidents	3	-		-	
- SCVYS Donation & Recharges		902		2,130	
- Other			3,927		5,405
Grants Received/Staffs County Council Grants			-		-
Bank Interest			1,998		2,524
Investment Income			2,025		2,199
Social Events	5		57,450		60,841
Book of the Year			3,401		4,400
Tuck Shop			653		993
Marquee			1,650		700
Coronavirus Job Retention Scheme			-		-
Gift Aid - Tax reclaimed			626		540
Fundraising for renewals			-		-
Sundry			-		55
<b>TOTAL GENERAL INCOME</b>			<b>106,280</b>		<b>111,677</b>
<b>Club related Income (Restricted Funds)</b>	2b				
Club Insurance Premiums			3,844		3,704
Office Sales				40	
- Club Supplies		-		162	
- Photocopying		163		-	
- Membership Cards		-		-	
- Postage and Stationary		-		-	
Members Training Fees			163		202
County Show			842		1,242
Trophy Engraving Costs Re-imbursed			3,797		5,440
Sports and Competitions	6		53		-
Miscellaneous			12,841		12,711
County Tops			1,312		1,652
<b>TOTAL CLUB RELATED INCOME (Restricted Funds)</b>			<b>22,852</b>		<b>24,951</b>
<b>TOTAL INCOME FOR THE YEAR</b>			<b>129,132</b>		<b>136,628</b>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>			<b>(146,197)</b>		<b>(139,287)</b>
<b>DEFICIT FOR THE FINANCIAL YEAR</b>			<b>(17,065)</b>		<b>(2,659)</b>

The notes on Page 12 form part of these Accounts

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2025**

<b>EXPENDITURE</b>	<b>NOTES</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2023/24</b>	<b>2023/24</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Expenditure</b>	<i>2a</i>				
<b>STAFF - County Organiser</b>		<b>29,631</b>		20,236	
County Secretarial Costs		<b>20,530</b>		23,103	
Employer National Insurance		-		-	
Travel Expenses (County Organiser)		<b>732</b>		436	
Other staff costs (inc pension contributions)		<b>2,098</b>		1,021	
County Treasurer		<b>2,491</b>		2,470	
<b>TOTAL STAFF EXPENDITURE</b>			<b>55,482</b>		47,266
<b>OFFICE - Ground rent, Business Rates</b>		<b>300</b>		300	
Heat, Light, Water		<b>4,031</b>		4,046	
Property Maintenance		<b>850</b>		1,042	
Equipment - Repairs & Renewals		<b>2,239</b>		848	
Telephone & Internet		<b>1,949</b>		1,746	
Stationery & Printing		<b>1,894</b>		2,131	
Postage		<b>586</b>		736	
Insurance - Building & Contents		<b>1,713</b>		1,639	
Sundry items		<b>782</b>		1,075	
Wish List Expense		-		-	
Depreciation - Building	<i>1a</i>	<b>1,859</b>		1,859	
Fixtures & Fittings	<i>1b</i>	<b>325</b>		329	
<b>TOTAL OFFICE EXPENDITURE</b>			<b>16,528</b>		15,751
<b>OTHER COUNTY EXPENDITURE</b>					
County Officers Travel		-		653	
Affiliation Fees & Subscriptions		<b>705</b>		-	
Awards and Presentations		-		-	
Independent Examination		<b>480</b>		480	
County Show		<b>2,317</b>		2,949	
National YFC Levy		<b>17,205</b>		16,314	
Promotional Material		-		-	
Book of the Year		<b>2,686</b>		3,602	
Tuck Shop		<b>132</b>		410	
Social Events	<i>5</i>	<b>33,233</b>		32,189	
Sundry		<b>1,378</b>		2,177	
Bad debts		-		-	
Marquee - Transport, Erection & Insurance	<i>1c</i>	<b>183</b>		172	
Depreciation		<b>8</b>		10	
<b>TOTAL OTHER COUNTY EXPENDITURE</b>			<b>58,327</b>		58,956
<b>TOTAL CARRIED FORWARD</b>			<b>130,337</b>		121,973

The notes on Page 12 form part of these Accounts

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2025**

<b>EXPENDITURE <i>Continued</i>.....</b>	<b>NOTES</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2023/24</b>	<b>2023/24</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
TOTAL BROUGHT FORWARD			130,337		121,973
<b>CLUB RELATED EXPENDITURE</b>	<i>2b</i>				
Club Insurance Premiums		4,040		3,892	
Membership Cards		-		-	
Members Training Fees		1,627		1,689	
Club Supplies ( <i>adjusted for stocks</i> )		-		-	
Sports and Competitions	6	9,789		10,949	
Trophy Engraving Costs		404		784	
County Tops		-		-	
Other sundry costs		-		-	
<b>TOTAL CLUB RELATED EXPENSES</b>			<b>15,860</b>		<b>17,314</b>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>			<b><u>146,197</u></b>		<b><u>139,287</u></b>

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**BALANCE SHEET AS AT 31ST AUGUST 2025**

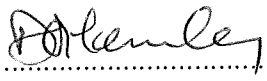
	2025 £	2025 £	2024 £	2024 £
<b>FIXED ASSETS</b>				
<b>Leasehold Buildings</b>				
Book Value from prior year	18,779		20,638	
Additions	-		-	
Depreciation	(1,859)		(1,859)	
		16,920		18,779
<b>Fixtures and Fittings</b>				
Book Value from prior year	636		436	
Additions	-		529	
Depreciation	(325)		(329)	
		311		636
<b>Marquee and Show Equipment</b>				
Book Value from prior year	39		49	
Depreciation	(8)		(10)	
		31		39
		<u>17,262</u>		<u>19,454</u>
<b>CURRENT ASSETS</b>				
Stock		-		-
Debtors and Prepayments		3,642		6,762
Loans - Staffs & Birmingham Agricultural Society		250		250
Cash at Bank: Bank Accounts - see notes on page 11	60,520		57,018	
Investment Accounts - see notes on page 11	95,926		94,786	
		156,446		151,804
Cash Floats		3,482		1,063
<b>CURRENT ASSETS</b>		<u>163,820</u>		<u>159,879</u>
<b>CURRENT LIABILITIES</b>				
Sundry Creditors and Accruals		(2,353)		(1,347)
<b>NET CURRENT ASSETS</b>		<u>161,467</u>		<u>158,532</u>
<b>NET ASSETS</b>		<u>178,729</u>		<u>177,986</u>
<b>FEDERATION RESERVES</b>				
<b>General Fund</b>				
As at start of year		155,849		149,155
Deficit for Financial Year		(17,065)		(2,659)
Change in value of Investments		1,140		9,353
Transfer from Dormant YFC funds		-		-
As at end of year		139,924		155,849
<b>Other Reserves</b>				
Staffs YFA Travel Reserve		7,268		-
Training Fund (Formerly Staffs Prof Test Committee Training Fund)		2,962		1,804
Supplementary Fund		26,782		18,619
Dormant YFC Reserve				
At start of year	1,714		1,624	
Interest Received	79		90	
Transferred into Dormant YFC Reserve - for clubs closing	-		-	
Transferred to General Fund - clubs reopening	-		-	
		1,793		1,714
<b>TOTAL RESERVES</b>		<u>178,729</u>		<u>177,986</u>

STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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Balance Sheet approved by the Board of Senior Trustees on the 30 October 2025

Jon Sarsfield ..... 

David Heminsley ..... 

The notes set out on Page 12 form Part of these Accounts.

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**SCHEDULE OF BANK AND INVESTMENT ACCOUNTS - 2024/2025**

	<b>Balance at 31 August 2025</b>	<b>Balance at 31 August 2024</b>
	£	£
NatWest Dormant YFC Account	84	83
NatWest Business Reserve Account	1	1
NatWest Current Account	13,093	11,668
COIF Charities Deposit Fund *	<u>47,342</u>	<u>45,266</u>
Total liquid funds and deposits with Banks	<u><u>60,520</u></u>	<u><u>57,018</u></u>

\* Includes Dormant YFC funds totalling £1,793 (31 August 2024 - £1,714).

**Investments**

	Schrodgers Charity Equity Fund Account	Schrodgers Charity Bond Account	CCLA Charities Investment Fund	CCLA Charities Global Equity Fund
	£	£	£	£
Balance at 31st August 2024	23,401	-	45,968	25,417
Investments made during the year			-	-
Change in value of Investments	2,755	-	(1,635)	20
Balance at 31st August 2025	<u><u>26,156</u></u>	<u><u>-</u></u>	<u><u>44,333</u></u>	<u><u>25,437</u></u>

**Investment Return**

The return on investments on the average capital balance invested during the year was as follows:-

	<b>Income receivable in the year</b>	<b>Average capital balance invested</b>	<b>Return on investment</b>
	£	£	%
COIF Charities Deposit Fund (including Dormant YFC Funds)	2,077	45,266	4.59%
Schroder & CCLA Investments	2,025	95,356	2.12%
Subtotal	<u><u>4,102</u></u>	<u><u>140,622</u></u>	2.92%
Other Interest Received (Business premium account)	-		
Total interest and investment income (including Dormant YFC funds)	<u><u>4,102</u></u>		

# STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2023

### 1. ACCOUNTING POLICIES

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Depreciation**

Depreciation is calculated to write off the cost or valuation less estimated residual value of tangible assets over their estimated useful lives at the following rates:

- a) Leasehold Property is shown in the Balance Sheet at Net Book Value and depreciation is being written off over the term of the lease of 60 years in equal annual amounts. Depreciation is charged in equal installments on subsequent improvements over a useful life as deemed appropriate for each individual improvement. The property is currently insured for £380,523.
- b) Fixtures and Fittings - 15% per annum on the reducing balance. Computers are depreciated over two years.
- c) Marquee and Show Equipment - 20% per annum on the reducing balance. These items are currently insured for a replacement value of £44,001.

#### **Stocks**

Stock is valued at the lower of cost and net re-saleable value and provision is made against slow moving items. We also hold a stock of costumes for drama and pantomime competitions which were gifted to the Federation. These are not reflected in the balance sheet but have a value of approximately £3,245.

#### **Trophies**

All trophies owned by the Federation at 31 August 2025 were valued by an independent valuer during the financial year to 31<sup>st</sup> August 2016 and were deemed to have the value of £27,640 for insurance purposes. This value will not have changed significantly since that date. These trophies are not reflected in the balance sheet and neither are any subsequently acquired trophies.

#### **Recognition of Income and expenditure**

The accruals basis of accounting has been applied to determine the income and expenditure account. Any known expense that relates to the current financial year are accrued for in creditors at the year end and any amounts received that relate to future accounting periods are treated as deferred income and held on the balance sheet within creditors.

#### **Investment Valuations**

Investments are included within the balance sheet at their year-end valuation. Any change in value is accounted for on the balance sheet as a Change in valuation of Investments.

### 2. DEFINITIONS

- a) Unrestricted Funds - Funds available to the trustees to apply for the general purpose of the Federation, as set out in its governing document.
- b) Restricted Funds - Funds that are designated to apply for specific purposes by benefactors and/or affiliated organisations i.e. National Federation of YFC's or Clubs within the County.

### 3. DONATIONS and GRANTS

- a) The majority of the Deputy and Vice Presidents made a donation to the Federation in the year.
- b) Includes grants applied for and received during the financial year.

4. **CREDITORS.** This includes funds received that relate to a period beyond the balance sheet date.

5. **SOCIAL EVENTS.** Surpluses from Social and Funding events are detailed in Appendix I.

6. **SPORTS AND COMPETITIONS.** The cost and income relating to Competitions are as per Appendix II.

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**APPENDIX 1**

**SOCIAL EVENTS - 2024/25**

<b>Event</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Surplus/(Deficit) £</b>
Harvest Festival	260	283	(23)
Bavarian Dance	2,496	2,230	266
AGM Raffle	1,044	110	934
County AGM	370	430	(60)
Paddock Suite Back in the Day Do	5,817	5,786	31
Christmas Tractor Run	10,690	5,570	5,120
Christmas Shopping Evening	4,290	300	3,991
Santa Send Off Disco	615		615
Turnout Ball			-
Spring Event			-
Rally Evening Event	990	1,128	(137)
Pre Show Reception	800	1,055	(255)
Race Night	1,541	171	1,370
Barnyard Boogie	7,954	2,397	5,557
Chairmans Charity Lunch	3,656	1,933	1,723
Rounders Social	171	186	(15)
Joules Sale	50		50
Sundry Events	283	283	-
Events Sundry	2,945	1,473	1,473
Wrist bands	10	489	(478)
<b>Sub Total - Members Organised Events</b>	<b>43,985</b>	<b>23,823</b>	<b>20,162</b>
County Dinner Dance	13,465	9,410	4,055
<b>Vice Presidents Fund Raising Events</b>	<b>13,465</b>	<b>9,410</b>	<b>4,055</b>
			-
<b>TOTALS</b>	<b>57,450</b>	<b>33,233</b>	<b>24,217</b>

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**APPENDIX II**

**SPORTS AND COMPETITIONS - 2024/25**

<b>Competition</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Surplus/(Deficit) £</b>
Carcase Judging	13	34	(21)
English Winter Fair			-
Football Competition	840	840	-
Pool Competition	169	162	7
Volleyball	274	274	-
Female Sports	180	180	-
Male sports			-
Mixed Hockey			-
Go-Karting			-
County Quiz	448	191	258
Ten Pin Bowling	1,080	960	120
Senior Member of the Year			-
Junior Member of the Year			-
Dancing Competition		70	(70)
Junior Public Speaking		26	(26)
Intermediate Public Speaking			-
Senior Public Speaking			-
Cheerleading		60	(60)
Silage Competition			-
Treasure Hunt	15	15	-
Dairy Stockjudging	200	455	(255)
Stockman of the Year	150	409	(259)
WMA Competitions Contribution		350	(350)
County Rally	5,537	2,717	2,820
Clay Pigeon Shooting			-
NFYFC Stockman of the Year			-
Fence Erecting	250		250
Cookery Competition	65		65
County Show Floats	1,300	1,200	100
Cricket League	1,290	1,185	105
WMA Public Speaking	280	396	(116)
Tug of War		20	(20)
Raft Ride			-
NFYFC Competitions Day			-
Competitions Fines	70		70
Competitions Sundry	530	245	285
Club Contribution to Catering costs	150		150
	<b>12,841</b>	<b>9,789</b>	<b>3,052</b>

Note: The above list represents only the competitions on which the Staffordshire County Federation of Young Farmers' Clubs either received funds or incurred costs.

STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

COUNTY MEMBERSHIP NUMBERS - 2024/25

COMPETING AGE MEMBERS

Age Group	Total	Last Year
Under 16	264	275
Under 21	169	197
Under 28	101	113
<b>TOTALS</b>	<b>534</b>	<b>585</b>

ASSOCIATE MEMBERS

	Total	Last Year
Clubs	3	5
County	-	-
Total	3	5