

**ALTON RUGBY FOOTBALL CLUB LIMITED**  
**COMBINED SENIOR AND JUNIOR**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023**

**ALTON RUGBY FOOTBALL CLUB LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Income and Expenditure Account</b>	<b>2</b>
<b>Balance Sheet</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Detailed Income and Expenditure Account</b>	<b>7</b>

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**ALTON RUGBY FOOTBALL CLUB LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2023**

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**REGISTERED OFFICE:** Alton Rugby Club  
Anstey Park  
Alton

**REGISTERED NUMBER:** IP29990R

**ACCOUNTANTS:** Styles & Associates Limited  
Ground Floor  
Berkeley House  
Amery Street  
Alton  
Hampshire  
GU34 1HN

**ALTON RUGBY FOOTBALL CLUB LIMITED****INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2023**


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	Notes	2023 £	2022 £
<b>INCOME</b>		<b>182,940</b>	<i>140,641</i>
Cost of sales		<u><b>91,447</b></u>	<i>72,951</i>
<b>GROSS PROFIT</b>		<b>91,493</b>	<i>67,690</i>
Administrative expenses		<u><b>90,386</b></u>	<i>78,757</i>
<b>OPERATING PROFIT</b>	2	<b>1,107</b>	<i>(11,067)</i>
Interest receivable and similar income		<u><b>193</b></u>	<i>47</i>
<b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR AFTER TAXATION</b>		<u><u><b>1,300</b></u></u>	<i><u><u>(11,020)</u></u></i>

The notes form part of these financial statements

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**ALTON RUGBY FOOTBALL CLUB LIMITED****BALANCE SHEET**  
**30 APRIL 2023**


	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	4	36,197	39,619
<b>CURRENT ASSETS</b>			
Stocks		4,082	6,029
Debtors	5	10,200	2,742
Cash at bank and in hand		<u>136,094</u>	<u>132,059</u>
		150,376	140,830
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>33,838</u>	<u>29,014</u>
<b>NET CURRENT ASSETS</b>		<u>116,538</u>	<u>111,816</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>152,735</u>	<u>151,435</u>
<b>RESERVES</b>			
Members share capital	7	24	24
Profit and loss account		<u>152,711</u>	<u>151,411</u>
		<u>152,735</u>	<u>151,435</u>

The company is entitled to exemption from audit under the Industrial and Provident Societies Act for the year ended 30 April 2023. The members are responsible for the preparation of the accounts in accordance with the club rules, and the Industrial Provident Societies Act.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023

**APPROVED ON BEHALF OF THE COMMITTEE:**

DocuSigned by:  
  
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 President

DocuSigned by:  
  
 ECD62C7DAA8F430...  
 Honorary Secretary

DocuSigned by:  
  
 4B345782CC804BC...  
 Honorary Treasurer

The notes form part of these financial statements

**ALTON RUGBY FOOTBALL CLUB LIMITED****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

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**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Income represents membership subscriptions, catering and bar takings, and sponsorship net of VAT where applicable.

**Tangible fixed assets**

Depreciation is provided in order to write off each asset over its estimated useful life.

**Stocks**

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

**2. OPERATING PROFIT**

The operating profit is stated after charging:

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Depreciation - owned assets	<b>8,362</b>	<i>11,036</i>

**3. TAXATION****Analysis of the tax charge**

No liability to UK corporation tax arose on ordinary activities for the year ended 30 April 2023, or for the year ended 30 April 2022.

**ALTON RUGBY FOOTBALL CLUB LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023****4. TANGIBLE FIXED ASSETS**

	<b>Floodlights</b>	<b>Fixtures/ Fittings</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 May 2022	<b>29,322</b>	<b>149,180</b>	<b>178,502</b>
Additions	-	<b>4,940</b>	<b>4,940</b>
Disposals	-	-	-
At 30 April 2023	<b><u>29,322</u></b>	<b><u>154,120</u></b>	<b><u>183,442</u></b>
<b>DEPRECIATION</b>			
At 1 May 2022	<b>29,322</b>	<b>109,561</b>	<b>138,883</b>
Charge for year	-	<b>8,362</b>	<b>8,362</b>
Depreciation on disposals	-	-	-
At 30 April 2023	<b><u>29,322</u></b>	<b><u>117,923</u></b>	<b><u>147,245</u></b>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<b><u>-</u></b>	<b><u>36,197</u></b>	<b><u>36,197</u></b>
At 30 April 2022	<b><u>-</u></b>	<b><u>39,619</u></b>	<b><u>39,619</u></b>

**ALTON RUGBY FOOTBALL CLUB LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023****5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	<b>6,114</b>	75
Prepayments	<b>2,329</b>	2,584
Membership/Ticket owed	-	83
VAT	<b><u>1,757</u></b>	<u>-</u>
	<b><u>10,200</u></b>	<u>2,742</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>19,794</b>	15,751
Juniors' tour fund	<b>6,213</b>	6,213
Schools coaching bursary	<b>1,305</b>	1,305
Other Creditors	<b>5,926</b>	2,438
Accruals	<b>600</b>	2,060
VAT	<b><u>-</u></b>	<u>1,247</u>
	<b><u>33,838</u></b>	<u>29,014</u>

**7. RESERVES AND MEMBERS SHARE CAPITAL**

	<b>Profit and loss account £</b>
At 1 May 2022	<b>151,471</b>
Profit for the year	<b>1,300</b>
Transfer to Tour and Bursary fund	<b><u>-</u></b>
At 30 April 2023	<b><u>152,711</u></b>



**ALTON RUGBY FOOTBALL CLUB LIMITED****PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2023**

	2023		2022	
	£	£	£	£
<b>Income</b>				
Subscriptions	42,713		41,502	
Sponsorship	33,422		11,560	
Grants	2,305		8,376	
Match fees & programme sales	3,015		-	
Bar sales, catering & rent	100,219		75,315	
Net kit sales	75		-	
Social and fundraising	621		605	
Miscellaneous	570		3,283	
		182,940		140,641
<b>Cost of sales</b>				
Purchases	41,270		37,764	
Licence application & fees	-		180	
Bar staff	24,132		21,102	
Catering costs	26,045		13,905	
		91,447		72,951
		91,493		67,690
<b>Other income</b>				
Bank interest receivable		193		47
		91,686		67,737
<b>Expenditure</b>				
Repairs & maintenance	5,978		6,175	
Rates & insurance	2,591		2,332	
Light and heat	14,334		3,673	
Cleaning	5,643		2,590	
Players travelling costs and mileage	1,729		4,302	
RFU Subscriptions	-		780	
Pitch hire and fees	5,521		4,874	
Ground rent	2,250		1,500	
Pitch maintenance	6,786		6,839	
Coaching expenses	80		1,100	
Equipment and Kit	3,354		13,440	
Referees' fees	1,234		690	
First aid and St Johns	1,193		1,047	
Physiotherapy	4,706		3,776	
Legal & Professional fees	1,445		-	
Broadband & Telephone	541		440	
BT Vision	2,095		1,790	
Sky television	3,117		2,834	

This page does not form part of the statutory financial statements

**ALTON RUGBY FOOTBALL CLUB LIMITED****PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2023**


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	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Brought forward	62,597	91,686	58,182	67,737
Sundry	<b>1,727</b>		450	
Advertising	<b>452</b>		-	
Bank charges & GoCardless Fees	<b>1,610</b>		1,170	
Donations	<b>526</b>		-	
Accountancy Fees	<b>2,988</b>		3,040	
Trophies & presentations	<b>1,807</b>		-	
Equipment Leasing	<b>1,460</b>		1,036	
Subscriptions	<b>2,210</b>		1,467	
Tournaments	<b>6,647</b>		2,376	
Depreciation of tangible fixed assets				
Fixtures and fittings	<b>8,362</b>		<u>11,036</u>	
		<b><u>90,386</u></b>		<u>78,757</u>
<b>NET (LOSS)/PROFIT</b>		<b><u>1,300</u></b>		<u>(11,020)</u>

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