

**REPORT OF THE COMMITTEE AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023  
FOR  
SUTTON & EPSOM RUGBY FOOTBALL CLUB**

## **Sutton and Epsom Rugby Football Club**

### **Independent Examiner's Report**

Sutton and Epsom Rugby Football Club

I report on the financial statements for the year ended 30 April 2023 set out on pages 3 to 8, which have been prepared under historical cost conversion.

#### **Statement of Committee Members' Responsibilities**

The committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Club and of the income and expenditure of the Club for that year.

The committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Club. They are also responsible for safeguarding the assets of the Club and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

As described above, the committee is responsible for the preparation of the financial statements. They consider that an audit is not required for the year. It is my responsibility to examine the accounts and state whether particular matters have come to my attention.

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

My examination was carried out in accordance with General Accounting Principles. An examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosure in the accounts, and seeking explanations from the committee 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 as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statements above.

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

Based off the information and explanations provided by the committee no matter has come to my attention which would give me reasonable cause to believe that the financial statements set out on pages 3-8 are materially misstated.

*Robert McPartlin*

Date: 10 April 2024

**Mr Robert McPartlin**  
**Chartered Accountant**

#### **Restatement of FY22 accounts**

Following the distribution of last year's accounts, in my new capacity as Honorary Treasurer a multi-year financial review was undertaken. As a result of this review I have restated FY22 profit to £27,340 (previously £26,225). While there are some account line reclassifications the overall impact is an increase in FY22 profit of £1,115, which has been deemed immaterial and no further action needed.

**Chris Hodges, Honorary Treasurer**

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**SUTTON & EPSOM RUGBY FOOTBALL CLUB**

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FOR THE YEAR ENDED 30 APRIL 2023**

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# SUTTON & EPSOM RUGBY FOOTBALL CLUB

## REPORT OF THE COMMITTEE FOR THE YEAR ENDED 30 APRIL 2023

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The Committee present their report with the financial statements for the Club for the year ended 30 April 2023. The accounts are prepared in accordance with generally accepted accounting principles in the UK.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

Sutton & Epsom Rugby Football Club is an unincorporated association controlled by its members. A copy of the Club Rules can be found on the Club website [www.suttonrugby.co.uk](http://www.suttonrugby.co.uk)

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Principal address

Cuddington Court  
Rugby Lane  
Cheam  
Surrey  
SM2 7NF

#### Committee

##### Officers

Chairman: Mark Felstead  
Honorary Secretary: Ryan Reino  
Honorary Treasurer: Chris Hodges  
Assistant Secretary: Rob Davies  
Director of Rugby: Andrew Spooner  
Chairman House & Grounds: Position currently covered by Hon Secretary  
Chairman Sponsorship & Marketing: Bob Haime

##### General Committee

President: John Hardy  
Membership Secretary: Rob Smith  
Mini and Junior boys Chair: John Potts  
Chair Discipline: Ian McGraw / Kellie Rutledge  
Chairs of Events Committee: Alice Clarke / Angus Findlay  
Chair Women: Jayne Meadows  
Chair Junior Girls: Michael Snaith  
Club Captain: Rob Hegarty  
Senior Fixtures: Iain Frazer

07/04/24

Approved by order of the Committee on ..... and signed on its behalf by:



.....  
Member of the Committee

## **CHARTERED ACCOUNTANT'S REPORT TO THE COMMITTEE OF SUTTON & EPSOM RUGBY FOOTBALL CLUB**

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We have reviewed the financial statements of the Club for the year ended 30 April 2023, which comprise the Income and Expenditure Account, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice and FRS 102, The Financial reporting Standard applicable in the UK and Republic of Ireland.

### **Respective Responsibilities of the Committee and Reporting Accountant**

The members of the Committee are required under the rules of the Club to prepare an income and expenditure account and balance sheet for each financial year in accordance with generally accepted accounting principles.

### **Accountant's Responsibilities**

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) Engagements to review historical financial statements and ICAEW technical release TECH 09/13AAF (Revised) Assurance review engagements on historical financial statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with the applicable financial reporting framework.

### **Scope of the Assurance Review**

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures, and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared so as to give a true and fair view of the state of the Club's affairs as at 30 April 2023 and of its profit for the year then ended or in accordance with applicable accounting standards;

### **Use of our report**

This report is made solely to the members of the Club's committee, as a body, in accordance with the terms of our engagement letter dated 12 October 2023. Our review work has been undertaken so that we might state to the Club's committee those matters we have agreed to state to them in a reviewer's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Club and the committee as a body, for our review work, for this report, or for the conclusions we have formed.

Jonathan Askew FCA

Hartley Fowler LLP  
Chartered Accountants  
4th Floor Tuition House  
27-37 St George's Road  
Wimbledon  
London  
SW19 4EU

**SUTTON & EPSOM RUGBY FOOTBALL CLUB****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

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		2023 Total funds £	2022 Total funds £
<b>TRADING AND OTHER INCOME FROM</b>	Notes		
Subscriptions, grants and donations		175,077	189,405
Other operating activities	2	<u>332,784</u>	<u>296,218</u>
<b>Total</b>		<u>507,861</u>	<u>485,623</u>
<b>EXPENDITURE ON</b>			
Trading and support costs		170,107	176,681
Other	3	<u>329,732</u>	<u>281,602</u>
<b>Total</b>		<u>499,839</u>	<u>458,283</u>
<b>NET INCOME</b>		8,022	27,340
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		282,507	255,168
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>290,529</u>	<u>282,507</u>

The notes form part of these financial statements

**SUTTON & EPSOM RUGBY FOOTBALL CLUB**

**BALANCE SHEET  
30 APRIL 2023**

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		2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	98,418	72,252
<b>CURRENT ASSETS</b>			
Stocks	6	9,201	10,139
Debtors	7	20,799	12,386
Cash at bank and in hand		<u>216,305</u>	<u>240,383</u>
		246,305	262,908
<b>CREDITORS</b>			
Amounts falling due within one year	8	(54,194)	(52,652)
		<u>192,111</u>	<u>210,256</u>
<b>NET CURRENT ASSETS</b>			
		290,529	282,507
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>290,529</u>	<u>282,507</u>
<b>NET ASSETS</b>			
		<u>290,529</u>	<u>282,507</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>290,529</u>	<u>282,507</u>
<b>TOTAL FUNDS</b>		<u>290,529</u>	<u>282,507</u>

07/04/24

The financial statements were approved by the Committee and authorised for issue on ..... and were signed on its behalf by:



.....

Member of the Committee

The notes form part of these financial statements

# SUTTON & EPSOM RUGBY FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the Club, which is a public benefit entity under FRS 102, have been prepared in accordance with FRS 102 The Financial reporting Standard applicable in the UK and Republic of Ireland and with generally accepted accounting practice in the UK. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the accounts once the Club is entitled 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 Club 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 costs 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 various annual rates 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 due allowance for obsolete and slow moving items.

#### **Hire purchase and leasing commitments**

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

#### **Pension costs and other post-retirement benefits**

The Club makes pension contributions to appropriate nominated personal pension plans of qualifying employees consistent with its legal obligations. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

### 2. OTHER OPERATING ACTIVITIES

	2023	2022
	£	£
Bar income	185,669	195,968
Sponsorships and advertising	44,560	40,181
Catering	22,624	27,683
Facilities hire and rentals	32,588	18,518
Events and functions	44,022	14,502
Other operating income/(cost)	<u>3,321</u>	<u>(634)</u>
	<u>332,784</u>	<u>296,218</u>



## SUTTON & EPSOM RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2023

#### 3. OTHER

	2023	2022
	£	£
Staff costs	103,289	100,587
Legal and professional fees	6,828	6,361
Ground maintenance	36,836	27,143
Clubhouse maintenance	28,973	25,395
Catering costs	30,690	23,350
Match and team expenses	94,711	75,711
Communication and trophies	18,705	15,205
Support costs	<u>9,700</u>	<u>7,850</u>
	<u>329,732</u>	<u>281,602</u>

#### 4. COMMITTEE MEMBERS REMUNERATION AND BENEFITS

No remuneration or other benefits were received by members of the Committee in the year under review.

No expenses were paid to Committee members in the year under review except to reimburse them for costs incurred by them on behalf of the club.

#### 5. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>					
At 1 May 2022	14,457	24,238	58,890	63,840	161,425
Additions	<u>-</u>	<u>-</u>	<u>35,836</u>	<u>-</u>	<u>35,836</u>
At 30 April 2023	<u>14,457</u>	<u>24,238</u>	<u>94,726</u>	<u>63,840</u>	<u>197,261</u>
<b>DEPRECIATION</b>					
At 1 May 2022	-	4,707	20,626	63,840	89,173
Charge for year	<u>-</u>	<u>-</u>	<u>9,670</u>	<u>-</u>	<u>9,670</u>
At 30 April 2023	<u>-</u>	<u>4,707</u>	<u>30,296</u>	<u>63,840</u>	<u>98,843</u>
<b>NET BOOK VALUE</b>					
At 30 April 2023	<u>14,457</u>	<u>19,531</u>	<u>64,430</u>	<u>-</u>	<u>98,418</u>
At 30 April 2022	<u>14,457</u>	<u>19,531</u>	<u>38,264</u>	<u>-</u>	<u>72,252</u>

**SUTTON & EPSOM RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**6. STOCKS**

	2023	2022
	£	£
Stocks	<u>9,201</u>	<u>10,139</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	7,596	1,794
Other debtors	11,623	3,080
Prepayments	<u>1,580</u>	<u>7,512</u>
	<u>20,799</u>	<u>12,386</u>

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

	2023	2022
	£	£
Trade creditors	31,423	28,800
Taxation and social security	7,451	5,521
Other creditors	<u>15,320</u>	<u>18,331</u>
	<u>54,194</u>	<u>52,652</u>

**9. MOVEMENT IN FUNDS**

	At 1/5/22	Net movement in funds	At 30/4/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	172,507	8,022	180,529
Maintenance reserve	<u>110,000</u>	-	<u>110,000</u>
	<u>282,507</u>	<u>8,022</u>	<u>290,529</u>
<b>TOTAL FUNDS</b>	<u>282,507</u>	<u>8,022</u>	<u>290,529</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	507,861	(499,839)	8,022
	<u>507,861</u>	<u>(499,839)</u>	<u>8,022</u>
<b>TOTAL FUNDS</b>	<u>507,861</u>	<u>(499,839)</u>	<u>8,022</u>

**SUTTON & EPSOM RUGBY FOOTBALL CLUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023****9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/5/21 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	145,168	27,340	172,508
Maintenance reserve	<u>110,000</u>	<u>-</u>	<u>110,000</u>
	<u>255,168</u>	<u>27,340</u>	<u>282,507</u>
<b>TOTAL FUNDS</b>	<u>255,168</u>	<u>27,340</u>	<u>282,507</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	485,623	(458,283)	27,340
	<u>485,623</u>	<u>(458,283)</u>	<u>27,340</u>
<b>TOTAL FUNDS</b>	<u>485,623</u>	<u>(458,283)</u>	<u>27,340</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

**SUTTON & EPSOM RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

	2023 £	2022 £
<b>TRADING AND OTHER INCOME</b>		
<b>Subscriptions, grants and donations</b>		
Subscriptions	139,639	136,935
Donations	31,738	27,546
Grants	<u>3,700</u>	<u>24,924</u>
	175,077	189,405
<b>Other operating activities</b>		
Bar income	185,669	195,968
Sponsorships and advertising	44,560	40,181
Catering	22,624	27,683
Facilities hire and rentals	32,588	18,518
Events and functions	44,022	14,502
Other operating income	<u>3,321</u>	<u>(634)</u>
	<u>332,784</u>	<u>296,218</u>
<b>Total incoming resources</b>	507,861	485,623
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	10,139	8,712
Purchases	93,085	97,526
Bar overheads	4,479	2,285
Function and event costs	22,883	28,342
Closing stock	<u>(9,201)</u>	<u>(10,139)</u>
	121,385	126,726
<b>Other</b>		
Wages	102,255	99,605
Pensions	1,034	982
Legal and professional fees	6,828	6,361
Ground maintenance	36,836	27,143
Clubhouse maintenance	28,973	25,395
Catering costs	30,690	23,350
Match and team expenses	94,711	75,711
Communication and trophies	<u>18,705</u>	<u>15,205</u>
	320,032	273,752
<b>Support costs</b>		
<b>Management</b>		
Rates and water	2,096	4,094
Insurance	2,507	2,053
Light and heat	26,460	21,594
Cleaning	5,986	7,550
Postage and stationery	162	-
Carried forward	37,211	35,291

This page does not form part of the statutory financial statements

**SUTTON & EPSOM RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

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	2023	2022
	£	£
<b>Management</b>		
Brought forward	37,211	35,291
Advertising	465	1,938
Sundries	<u>790</u>	<u>1,912</u>
	38,466	39,141
<b>Finance</b>		
Hire of plant and machinery	4,861	6,519
Bank charges	3,675	4,133
Depreciation of tangible fixed assets	<u>9,670</u>	<u>8,012</u>
	18,206	18,664
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,750</u>	<u>-</u>
Total resources expended	<u>499,839</u>	<u>458,283</u>
<b>Net income</b>	<u>8,022</u>	<u>27,340</u>

This page does not form part of the statutory financial statements