

Sefton Rugby Union Football Club

Company No. 07970825

Unaudited Accounts

30 April 2026

Sefton Rugby Union Football Club

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Sefton Rugby Union Football Club

Company Information

Directors

S. Addley

M. Evans

S. Hughes

M. Lancaster

C.J. McCleary

P.P. Ryan

A.L. Spencer

R. Spencer

M.G. Thomas

Registered Office

Sefton RUFC Clubhouse

Thornhead Lane

Leyfield Road

Liverpool

L12 9EY

Accountants

BCG Financial Ltd

111 South Road

Waterloo

L22 0LT

Sefton Rugby Union Football Club

Accountants Report ACCA

Report to the Board of Directors of Sefton Rugby Union Football Club on the preparation of the unaudited statutory accounts for the year ended 30 April 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Sefton Rugby Union Football Club for the year ended 30 April 2026 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Sefton Rugby Union Football Club, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Sefton Rugby Union Football Club and state those matters that we have agreed to state to the the Board of Directors of Sefton Rugby Union Football Club, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sefton Rugby Union Football Club and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Sefton Rugby Union Football Club has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year and of its surplus for the year then ended. You consider that Sefton Rugby Union Football Club is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Sefton Rugby Union Football Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

BCG Financial Ltd
Accountants
111 South Road
Waterloo
L22 0LT
22 July 2026

Sefton Rugby Union Football Club

Income and Expenditure Account

for the year ended 30 April 2026

	2026	2025
	£	£
Turnover	59,752	58,166
Other income	50,801	42,564
Cost of raw materials and consumables	(38,994)	(37,830)
Depreciation and other amounts written off assets	(2,466)	(3,257)
Other charges	(53,479)	(75,317)
Surplus/(Deficit) before tax for the financial year	<u>15,614</u>	<u>(15,674)</u>
Tax	-	-
Surplus/(Deficit) for the financial year	<u><u>15,614</u></u>	<u><u>(15,674)</u></u>

Sefton Rugby Union Football Club

Balance Sheet

at 30 April 2026

Company No. 07970825

	2026	2025
	£	£
Fixed assets	31,813	34,279
Current assets	45,488	32,283
Prepayments and accrued income	3,044	2,633
Creditors: Amounts falling due within one year	(5,051)	(6,758)
Net current assets	43,481	28,158
Total assets less current liabilities	75,294	62,437
Accruals and deferred income	(14,236)	(16,993)
	61,058	45,444
Reserves	61,058	45,444

NOTES TO THE ACCOUNTS

1 Basis of preparation

These accounts have been prepared in accordance with the micro-entity provisions of the small companies regime.

2 Employees

	2026	2025
	Number	Number
The average monthly number of employees (including directors) during the year was:	12	12

3 Additional information

Sefton Rugby Union Football Club is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 07970825

Its registered office is:

Sefton RUFC Clubhouse

Thornhead Lane

Leyfield Road

Liverpool

L12 9EY

For the year ended 30 April 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts were approved by the board of directors on 22 July 2026 and signed on its behalf by:

R. Spencer - Director

Signed by:

Roy Spencer 23 July 2026
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Sefton Rugby Union Football Club

Detailed Balance Sheet Notes

for the year ended 30 April 2026

1 Fixed assets

	2026	2025
	£	£
Tangible fixed assets	31,813	34,279
	<u>31,813</u>	<u>34,279</u>

2 Tangible fixed assets

	Total Property	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 May 2025	15,279	56,504	37,348	109,131
At 30 April 2026	<u>15,279</u>	<u>56,504</u>	<u>37,348</u>	<u>109,131</u>
Depreciation				
At 1 May 2025	117	41,053	33,682	74,852
Charge for the year	4	1,545	917	2,466
At 30 April 2026	<u>121</u>	<u>42,598</u>	<u>34,599</u>	<u>77,318</u>
Net book values				
At 30 April 2026	<u>15,158</u>	<u>13,906</u>	<u>2,749</u>	<u>31,813</u>
At 30 April 2025	<u>15,162</u>	<u>15,451</u>	<u>3,666</u>	<u>34,279</u>

	Land and buildings	Total Property
	£	£
Cost		
At 1 May 2025	15,279	15,279
At 30 April 2026	<u>15,279</u>	<u>15,279</u>
Depreciation		
At 1 May 2025	117	117
Charge for the year	4	4
At 30 April 2026	<u>121</u>	<u>121</u>
Net book values		
At 30 April 2026	<u>15,158</u>	<u>15,158</u>
At 30 April 2025	<u>15,162</u>	<u>15,162</u>

3 Current assets

	2026	2025
	£	£
Cash at bank and in hand	42,229	29,218
Stocks	3,259	3,065
	<u>45,488</u>	<u>32,283</u>

Sefton Rugby Union Football Club

Detailed Balance Sheet Notes

4 Prepayments and accrued income

	2026	2025
	£	£
Prepayments	3,044	2,633
	<u>3,044</u>	<u>2,633</u>

5 Creditors:
amounts falling due within one year

	2026	2025
	£	£
Trade creditors	2,868	6,495
Taxes and social security	1,396	(290)
Other creditors	787	553
	<u>5,051</u>	<u>6,758</u>

6 Accruals and deferred income

	2026	2025
	£	£
Accruals	1,019	1,888
Deferred income	13,217	15,105
	<u>14,236</u>	<u>16,993</u>

7 Reserves

	Income and Expenditure account
	£
At 1 May 2025	45,444
Surplus for the period	15,614
At 30 April 2026	<u>61,058</u>

Sefton Rugby Union Football Club

Detailed Income and Expenditure Account

for the year ended 30 April 2026

	2026 £	2025 £
Turnover	59,752	58,166
Other income		
Other operating income	50,801	42,564
Total Other income	50,801	42,564
Cost of raw materials and consumables		
Purchases	33,039	31,166
Direct salaries/wages	5,831	6,637
Direct employer's NIC	124	27
	38,994	37,830
Depreciation and other amounts written off assets		
Depreciation of land and buildings	4	4
Depreciation of plant and machinery	1,545	2,030
Depreciation of fixtures, fittings and equipment	917	1,223
	2,466	3,257
Other charges		
Selling and marketing costs		
Advertising and PR	616	1,032
	616	1,032
Motor and travel costs		
Travel and subsistence	11,143	12,698
	11,143	12,698
Premises costs		
Rates	2,009	1,519
Light, heat and power	9,469	8,313
Premises cleaning	3,210	4,333
Premises repairs and maintenance	2,645	4,403
Ground expenses	2,414	22,107
Floodlight electricity	2,558	2,630
	22,305	43,305
General administrative costs		
Catering	477	2,240
Bank charges	1,460	1,019
Charitable donations	-	150
Direct debit processing charges	1,739	1,855
Sports equipment, kit & laundry	6,499	4,573
Alarm rental and monitoring	1,053	457
General insurances	3,458	3,490

Sefton Rugby Union Football Club

Detailed Income and Expenditure Account

Ground equipment/floodlight and drainage grant release	(1,888)	(1,888)
Software, IT support and related costs	330	450
Stationery and printing	8	30
Subscriptions	853	850
Sundry expenses	1,118	1,070
Telephone, fax and broadband	1,058	986
	<u>16,165</u>	<u>15,282</u>
Legal and professional costs		
Accountancy and bookkeeping	3,250	3,000
	<u>3,250</u>	<u>3,000</u>
Total Other charges	<u>53,479</u>	<u>75,317</u>
Surplus/(Deficit) before tax for the financial year	<u><u>15,614</u></u>	<u><u>(15,674)</u></u>

Sefton Rugby Union Football Club

Analysis of other income

Sefton Rugby Union Football Club

Analysis of other income

for the year ended 30 April 2026

This schedule does not form part of the statutory accounts

	2026	2025
	£	£
Subscriptions and match fees	32,702	30,606
Sundry donations	9,526	3,849
Pitch hire income less expenses	900	300
Raffles surplus	451	923
International ticket surplus/(loss)	(520)	517
Sponsorships	4,275	284
Kit sales surplus/(loss)	(43)	(1,560)
Club socials income	1,327	1,798
Grants received	1,700	5,500
Bank interest	268	347
Car park fees	217	-
	<u>50,803</u>	<u>42,564</u>