



**DEVIZES RFC LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026**



**Devizes RFC Limited
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**Devizes RFC Limited
Company Information
For The Year Ended 30 April 2026**

Directors Mr Christopher Jones
Mr Niall Maclean
Mr Derek Poole
Mr Ross Paget

Secretary Mr Keith Butler

Company Number 08050372

Registered Office The Sports Club
London Road
Devizes
Wiltshire
SN10 2DL

Accountants PAH Accounting
FCCA
61 Spitalcroft Road
Devizes
SN10 3FJ

Devizes RFC Limited
Company No. 08050372
Directors' Report For The Year Ended 30 April 2026

The directors present their report and the financial statements for the year ended 30 April 2026.

Directors

The directors who held office during the year were as follows:

Mr Christopher Jones

Mr Niall Maclean

Mr Derek Poole Appointed 22/08/2025

Mr Ross Paget Appointed 22/08/2025

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Christopher Jones

Director

29 May 2026

**Devizes RFC Limited
Accountant's Report
For The Year Ended 30 April 2026**

Report to the directors on the preparation of the unaudited statutory accounts of Devizes RFC Limited for the year ended 30 April 2026

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Devizes RFC Limited 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 of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Devizes RFC Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Devizes RFC Limited and state those matters that we have agreed to state to the directors of Devizes RFC Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Devizes RFC Limited and its directors as a body for our work or for this report.

It is your duty to ensure that Devizes RFC Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Devizes RFC Limited. You consider that Devizes RFC Limited 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 Devizes RFC Limited. 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 financial statements.

PAH Accounting
29 May 2026

PAH Accounting
FCCA
61 Spitalcroft Road
Devizes
SN10 3FJ

Devizes RFC Limited
Income and Expenditure Account
For The Year Ended 30 April 2026

	Notes	2026 £	2025 £
TURNOVER		102,965	85,117
Cost of sales		(13,621)	(12,011)
		<hr/>	<hr/>
GROSS SURPLUS		89,344	73,106
Administrative expenses		(61,802)	(54,453)
		<hr/>	<hr/>
OPERATING SURPLUS		27,542	18,653
Other interest receivable and similar income		1,231	1,391
Interest payable and similar charges		(184)	(261)
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		<u>28,589</u>	<u>19,783</u>

The notes on pages 6 to 7 form part of these financial statements.

Devizes RFC Limited
Balance Sheet
As At 30 April 2026

	Notes	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		27,162		20,710
			27,162		20,710
CURRENT ASSETS					
Stocks	5	540		2,232	
Debtors	6	47,634		50,740	
Investments	7	1		1	
Cash at bank and in hand		111,712		87,920	
		159,887		140,893	
Creditors: Amounts Falling Due Within One Year	8	(9,450)		(12,593)	
NET CURRENT ASSETS (LIABILITIES)			150,437		128,300
TOTAL ASSETS LESS CURRENT LIABILITIES			177,599		149,010
NET ASSETS			177,599		149,010
Income and Expenditure Account			177,599		149,010
MEMBERS' FUNDS			177,599		149,010

For the year ending 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 Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Niall Maclean

Director
29 May 2026

The notes on pages 6 to 7 form part of these financial statements.

Devizes RFC Limited
Notes to the Financial Statements
For The Year Ended 30 April 2026

1. General Information

Devizes RFC Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 08050372. The registered office is The Sports Club, London Road, Devizes, Wiltshire, SN10 2DL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No depreciation
Plant & Machinery	15% Reducing balance

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2025: NIL)

4. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£	£	£
Cost			
As at 1 May 2025	20,000	67,890	87,890
Additions	-	6,629	6,629
As at 30 April 2026	20,000	74,519	94,519
			...CONTINUED

Devizes RFC Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2026

Depreciation

As at 1 May 2025	-	67,180	67,180
Provided during the period	-	177	177
As at 30 April 2026	-	67,357	67,357
Net Book Value			
As at 30 April 2026	20,000	7,162	27,162
As at 1 May 2025	20,000	710	20,710

5. Stocks

	2026		2025
	£		£
Stock	540		2,232

6. Debtors

	2026		2025
	£		£
Due within one year			
Prepayments and accrued income	-		1,380
Devizes RFC Facility ICL	47,634		49,360
	47,634		50,740

7. Current Asset Investments

	2026		2025
	£		£
Shares in subsidiaries	1		1

The company is the sole shareholder of a subsidiary, Devizes RFC Facility Ltd.

8. Creditors: Amounts Falling Due Within One Year

	2026		2025
	£		£
Trade creditors	1		(1)
Corporation tax	44		44
Other creditors	-		401
Neil Hosier - Bequest	-		10,002
Accruals	9,405		2,147
	9,450		12,593

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

10.

In 2022 The rugby club were bequeathed a donation from the estate of Mr Neil Hosier. Initially this was retained on the Balance sheet as funds to be utilised against a specific projectors. The Directors have agreed to declare this as income in this accounting year.

Devizes RFC Limited
Detailed Income and Expenditure Account
For The Year Ended 30 April 2026

	2026		2025	
	£	£	£	£
TURNOVER				
Subscriptions and match fees		42,233		36,628
Monthly draw		2,351		3,374
RFU		470		390
Sponsorship		45,936		38,542
Catering and hospitality income		341		60
Admin fees international tickets		(708)		5,576
Club merchandise sales		289		323
Bar rental income		-		224
Bequest		10,002		-
Programme Sales		2,051		-
		102,965		85,117
COST OF SALES				
Opening stock and work in progress	2,232		1,837	
League fines and disciplinary	135		-	
Catering and hospitality	11,794		12,406	
Closing stock and work in progress	(540)		(2,232)	
		(13,621)		(12,011)
		89,344		73,106
GROSS SURPLUS				
Administrative Expenses				
Staff Training	640		297	
Player kits / Clothing	752		5,509	
Team Activities	1,192		(558)	
Travel expenses	1,892		2,365	
DRFC facility costs	8,107		7,479	
Light and heat	2,455		2,687	
Laundry	1,980		1,984	
Affiliation and entry fees	430		830	
Referees	1,461		924	
Ground and equipment	9,675		10,170	
Coaching costs	9,160		7,400	
Physiotherapy and first aid	11,139		8,559	
Trophies / Ties	2,581		2,141	
Printing	-		45	
Advertising and marketing costs	6,354		2,963	
Telecommunications	360		345	
Accountancy fees	1,272		1,186	
Legal fees	2,176		-	
Depreciation	178		125	
Sundry expenses	(2)		2	
		(61,802)		(54,453)
OPERATING SURPLUS		27,542		18,653

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Devizes RFC Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 April 2026

Other interest receivable and similar income

Bank interest receivable

1,231

1,391

1,231

1,391

Interest payable and similar charges

Bank charges

184

261

(184)

(261)

SURPLUS FOR THE FINANCIAL YEAR

28,589

19,783
