

Treasurer's Financial Report 2026

North Midlands Society of Rugby Football Referees Limited remains financially secure and the accounts to the 31st May 2026 reflect this. These accounts are prepared on a receipts and payments bases covering a period of twelve months.

The Society is a 'not for profit' Company limited by Guarantee. The policy of the Board is to ensure that if called upon reserves are available to support its financial obligations for a minimum period of twelve months. The current society reserves policy is set at £25k.

The two principal sources of Society income are from members subscriptions and match fees charged to the clubs.

Membership income remains steady (£4.04k). Robust controls are in place. Longer term, income from this source is volatile relying on recruitment of new referees, which remains sluggish with current receipts heavily reliant on the historic membership. Going forward membership to the society will remain free for the season they join, but will then become payable from the following season, commencing the 1st July.

Match fees were maintained at £27.50 for referee and £15.00 each Assistant Referee. However, there was a slight reduction in the games covered, resulting in a small fall in income from this source down £776

Thus, overall income remains almost unchanged. However, at the 31st May we were still owed around £5k in outstanding Match Fee invoices, similar to the amount owed at the 31st May 25.

There are two figures in the society expenditure that require further explanation, travel and administrative costs.

There has been a bounce back in travelling costs up £4.3k. In the accounts to the 31st May 2025 I highlighted a fall in this area and at the time it was not clear why this had occurred. The increase this season is in line with figures seen in season 2023/24. This increase can only be explained by an upturn in claims submitted and referees travelling further to fulfil games.

Administrative help is key and vital to how the Society now operate. Without this the Society would struggle to function efficiently, but this, plus the Chair's package comes at a cost (6.1k). The Administrative Officer now fulfils the role of Society Secretary, acts as a conduit with the RFU / RFRU plus supporting the Management Committee in their work and is a valued member of the team.

All other expenditure is as expected.

As at the 31st May 2025 the society cash reserves stood at £24,992 a significant reduction on the 2025 figure of £30,919 but still in line with Director's reserves policy. This fall is however unsustainable. The Board will be looking at ways to reverse this trend which will likely see a need to increase Match Fees. Membership fees are likely to remain the same. As a society our current match fees are at the lower end of that charged by other societies.

Recently the Rugby Football Referees Union have recommended that Societies increase their travel allowance to referee to 55p per mile, in line with the change announcement by Government. This figure has not changed from the .45p per mile since 2011. At the time of writing this report the Board are still to decide on whether to fully implement this recommendation.

My personal thanks to the Directors and Management committee who besides generously donating their time, continue to personally absorb some of the costs associated with running the organisation.

Ian Moreton
Treasurer
(30/06/2026).