

CONGLETON RUGBY UNION FOOTBALL CLUB LIMITED

England & Wales · Charity number 1155987

Details

Other names	CONGLETON BEARS
Status	Registered
Legal form	Charitable company
Company number	08510437
Registered	2014-03-03
Register	View on the Charity Commission register

Contact

Address	c/o Hammond McNulty Bank House Market Square Congleton CW12 1ET
Phone	07740923333
Email	charitysecretary@congletonrufc.co.uk
Website	www.congletonrufc.co.uk

Activities

Objects: TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING RUGBY UNION FOOTBALL (AND OTHER SPORTS) ('FACILITIES' MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES); TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEAN AS THE DIRECTORS THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY.

Activities: The over-riding ambition of the club is to bring the principles of the game: teamwork, respect, enjoyment, discipline and sportsmanship to a wider audience and to ensure that children and adults in the

Congleton area can access a top quality sporting experience without having to travel outside of the Town.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£102,448	£104,573	-	-
2024-05-31	£64,622	£111,054	-	-
2023-05-31	£56,217	£87,788	-	-
2022-05-31	£69,163	£157,527	-	-
2021-05-31	£108,413	£58,389	-	-

Trustees

Name	Role	Appointed
Aimee Suzanne Proctor-Leese		2021-09-13
Andrew David Bygrave		2023-09-18
Andrew Llewellyn Jones		2024-09-18
Carrie Ann Elizabeth Lowe		2019-06-10
Dr Jeremy Simon Lea		2022-09-12
Greg Neil Wood		2025-09-15
James Ainsworth Ball		2023-09-18
James Percival Beckenham		2025-09-15
John Gallimore		2021-09-13
Kevin Darren Gear		2024-09-16
Michael James Davies		2019-08-12
Paul Vernon Bernardi		2019-08-12

CONGLETON RUGBY UNION FOOTBALL CLUB LIMITED

England & Wales - Charity number 1155987

Accounts

Company registration number 08510437 (England and Wales)

Charity registration number 1155987 (England and Wales)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P V Bernardi Mr J Gallimore Mrs A S Procter-Leese Mr M J Davies Mr A L Jones Miss C A Lowe Mr J A Ball Dr J S Lea Mr A D Bygrave Mr K D Gear	(Appointed 16 September 2024)
Secretary	Mr P V Bernardi	
Country of incorporation	United Kingdom (England and Wales)	08510437
Charity registration	England and Wales	1155987
Principal address	78 Park Street Congleton Cheshire England CW12 1EG	
Registered office	Bank House Market Square Congleton Cheshire United Kingdom CW12 1ET	
Independent examiner	Peter McNulty FCA FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To promote community participation in healthy recreation by providing facilities for playing rugby union football (and other sports) ('facilities' means land, buildings, equipment and organising sporting activities);

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; to advance the education of children and young people through such means as the directors think fit in accordance with the law of charity.

The policies adopted in furtherance of these objects are to provide a safe and welcoming environment for all to enjoy playing and participating in sport (in particular rugby union football) and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance

Significant activities and achievements against objectives

Senior Rugby

The 2024/25 season will go down as something of a marquee year for Congleton Rugby Union Football Club (CRUFC), not least due to the excellent performance of the senior section. After a drought lasting more than fifty years, the men's first XV finally brought home some silverware in the shape of the Northwest Leagues' Cup (the Barry Allen Memorial Trophy). And if that weren't enough, the team also came within a whisker of a league and cup double, finishing second to St Edwards Old Boys by a single point (from a try in the very last minute, too).

A significant factor behind this improvement has been the club's Head Coach, David Kirby, setting the foundations for a fitter, leaner, hungrier and more physical style of play – matched by the spirit and commitment of the players to buy into the approach. It is therefore with sadness that we say goodbye to David (due to a work-related relocation) and wish him all the best for his future endeavours. CRUFC must ensure that the legacy he has left behind is not wasted.

Mini and Junior Rugby

Elsewhere, the minis & juniors section continues to grow in numbers year on year, supported by a group of enthusiastic and committed volunteer coaches which is also expanding. The Club offers its grateful thanks to the Chair of the Minis and Juniors section, Hayley Royall, who steps down after a number of years, having expertly overseen the post-COVID resurgence of this section.

Clubhouse and Off field activities

Off the field, the club house bar saw a remarkable increase in revenue and profits over last year, helped in no small measure by the screening of international and premiership rugby matches. Although this was the cornerstone of the improved financial performance, takings were also up in respect of weeks when no matches were shown. The club house is also now firmly established on the Congleton music scene with regular appearances on the town's Jazz & Blues and Unplugged weekends. Such events are helping to put the bar on the map for the general public over and above the regular rugby crowd. Significant improvements to the club's social media strategy have also contributed in terms of helping to grow our profile.

Focus for the 2025 – 2026 season

- CRUFC's focus going into the 2025/26 season will be:
- Driving player recruitment across all sections
- Driving increased revenue from reformatting player subscriptions and greater turnover in the bar
- Building on the club's on-field success of last season and taking that into the new league structure
- Finishing phase 3 of the club's redevelopment plans (work to rebuild the toilet facilities is now underway and scheduled to complete before the new season starts)
- Continuing to promote CRUFC and its facilities within the town and surrounding area.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Financial review

The club continues to operate under difficult financial circumstances following on from the cost of living crisis and recovery from Covid-19. Maintaining and increasing membership numbers and reducing costs are a high priority. Costs of gas and electricity and other fixed costs are continuously under review. The financial results for the year are shown in the statement of financial activities. The club continues to benefit from charity status.

We have an extension to the previous donation to fund the employment of a full time Director of Mini and Junior Rugby (M&J). Based on current expectations, there is sufficient funding in place to finance the M&J Coach for 2 further seasons. The M&J section continues to be an area of growth with membership targets set at 150.

During the year, the club has principally been funded by grants, donations, membership subscription, Gift Aid repayments, a small society lottery and rent and donations from the bar.

The bar is run by a separate company called 'If you're gonna be a bear be a Grizzly Ltd'.

This is wholly owned by CRUFC and pays rent as well as donating some its profits to the club. This is a significant income stream to the Club.

Investment

The club are currently working on Phase 3 of the refurbishment program. Phase 1 and 2 covered the clubhouse and shower block. Phase 3 covers the demolition and rebuilding of the gentleman's toilet block, installation of accessible toilets and improvement of the outside area to the rear of the club.

It is expected that the club will need to use a sum from its reserves, estimated at 20% to cover the cost of Phase 3.

Restricted funds

M & J Special Interest

The club maintains restricted funds for the Mini and Junior Section in order to fund the costs associated with the full-time coach

Making club house safer project

A Rugby Football Foundation capital grant to make our clubhouse safer in 2018.

The club runs a small society lottery called the 200 club. This provides funds for club improvement and are not used for the day to day costs of running the club. Some of these funds will be used for the Phase 3 refurbishment program.

Reserves policy

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate. The Charity's funds are currently kept on deposit to be readily available at short notice.

The reserve funds are held in the United Trust Bank with a balance of £95,300

Structure, governance and management

The charity is controlled by its Articles of Association along with its club rules, it constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The formal governing document is the Articles of Association adopted on 16 May 2016.

The charity was registered with the Charity Commission on 3 March 2014.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P V Bernardi

Mr C Brady

(Resigned 16 September 2024)

Mr J Gallimore

Mrs A S Procter-Leese

Mr M J Davies

Mr A L Jones

Miss C A Lowe

Mr J A Ball

Dr J S Lea

Mr A D Bygrave

Mr W R Gear

(Resigned 15 September 2025)

Mrs S H Hennam-Dale

(Resigned 15 September 2025)

Mr K D Gear

(Appointed 16 September 2024)

Recruitment and appointment of trustees

Trustees are nominated by existing members using the forms available on the club website and are elected in the AGM. Vacant positions are advertised on the website, via social media and by word of mouth.

In accordance with the Articles of Association of Congleton RUFC all members of Congleton CRUFC are Voting members. Members have one vote each. Any Voting Member may nominate another member to be a Trustee. In accordance with Clause 20 of the Articles of Association, retiring Trustees are eligible for re-election as Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr P V Bernardi

Trustee

22 January 2026

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CONGLETON RUGBY UNION FOOTBALL CLUB LTD

I report to the trustees on my examination of the financial statements of Congleton Rugby Union Football Club Ltd (the charity) for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Peter McNulty FCA FCCA

Hammond McNulty LLP

Bank House

Market Square

Congleton

Cheshire

CW12 1ET

England

22 January 2026

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Income from:									
Donations and legacies	3	63,440	20,082	-	83,522	42,501	-	-	42,501
Charitable activities	4	11,443	-	-	11,443	12,734	-	-	12,734
Other trading activities	5	2,000	-	-	2,000	2,000	-	-	2,000
Investments	6	3,940	1,543	-	5,483	3,385	4,002	-	7,387
Total income		80,823	21,625	-	102,448	60,620	4,002	-	64,622
Expenditure on:									
Charitable activities	7	66,250	36,348	226	102,824	67,089	42,856	301	110,246
Other expenditure	12	1,749	-	-	1,749	1,258	-	-	1,258
Total expenditure		67,999	36,348	226	104,573	68,347	42,856	301	111,504
Net income/(expenditure)		12,824	(14,723)	(226)	(2,125)	(7,727)	(38,854)	(301)	(46,882)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Net income/(expenditure)		12,824	(14,723)	(226)	(2,125)	(7,727)	(38,854)	(301)	(46,882)
Transfers between funds		-	-	-	-	(7,163)	7,163	-	-
Net movement in funds	9	12,824	(14,723)	(226)	(2,125)	(14,890)	(31,691)	(301)	(46,882)
Reconciliation of funds:									
Fund balances at 1 June 2024		291,849	64,610	903	357,362	306,739	96,301	1,204	404,244
Fund balances at 31 May 2025		<u>304,673</u>	<u>49,887</u>	<u>677</u>	<u>355,237</u>	<u>291,849</u>	<u>64,610</u>	<u>903</u>	<u>357,362</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		160,998		162,402
Investments	15		100		100
			<u>161,098</u>		<u>162,502</u>
Current assets					
Debtors	16	6,180		14,722	
Cash at bank and in hand		189,290		181,952	
		<u>195,470</u>		<u>196,674</u>	
Creditors: amounts falling due within one year	17	(1,331)		(1,814)	
		<u></u>		<u></u>	
Net current assets			194,139		194,860
			<u></u>		<u></u>
Total assets less current liabilities			355,237		357,362
			<u><u></u></u>		<u><u></u></u>
The funds of the charity					
Restricted income funds - general	19		677		903
Restricted income funds - M & J Special Interest	20		49,887		64,610
Unrestricted funds	21		304,673		291,849
			<u>355,237</u>		<u>357,362</u>
			<u><u></u></u>		<u><u></u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 22 January 2026

Mr P V Bernardi
Trustee

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

Congleton Rugby Union Football Club Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Market Square, Congleton, Cheshire, CW12 1ET, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

	Unrestricted funds	Restricted funds M & J Special Interest	Total	Unrestricted funds	Restricted funds M & J Special Interest	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	37,698	20,082	57,780	27,220	-	27,220
Grants	2,500	-	2,500	1,000	-	1,000
Membership fees	23,242	-	23,242	14,281	-	14,281
	<u>63,440</u>	<u>20,082</u>	<u>83,522</u>	<u>42,501</u>	<u>-</u>	<u>42,501</u>
Donations and gifts						
Donations	6,048	16,000	22,048	6,065	-	6,065
Gift Aid	1,879	4,082	5,961	1,208	-	1,208
Sponsorships	6,220	-	6,220	6,715	-	6,715
Grizzly Profits	14,813	-	14,813	13,232	-	13,232
Functions	8,738	-	8,738	-	-	-
	<u>37,698</u>	<u>20,082</u>	<u>57,780</u>	<u>27,220</u>	<u>-</u>	<u>27,220</u>
Grants						
Congleton Inclosure Trust	2,500	-	2,500	-	-	-
Tesco Community Grants	-	-	-	1,000	-	1,000
	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Match and training fees		
Sale of goods	3,410	2,281
Other income	309	2,609
200+ club income		
Raffle income	7,724	7,844
	<u>11,443</u>	<u>12,734</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Letting and licensing arrangements	2,000	2,000
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds M & J Special Interest 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds M & J Special Interest 2024 £	Total 2024 £
Interest receivable	3,940	1,543	5,483	3,385	4,002	7,387
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

7 Expenditure on charitable activities

	Match and training costs 2025 £	200+ club prizes 2025 £	Functions 2025 £	Total 2025 £	Match and training costs 2024 £	200+ club prizes 2024 £	Functions 2024 £	Total 2024 £
Direct costs								
Staff costs	29,349	-	-	29,349	36,339	-	-	36,339
Depreciation and impairment	2,400	-	-	2,400	2,562	-	-	2,562
General purchases	24,580	2,450	6,397	33,427	19,514	2,750	900	23,164
Rates & water	1,614	-	-	1,614	287	-	-	287
Insurance	2,673	-	-	2,673	2,586	-	-	2,586
Light & heat	3,571	-	-	3,571	5,790	-	-	5,790
Telephone	888	-	-	888	795	-	-	795
Cleaning & laundry	5,729	-	-	5,729	2,268	-	-	2,268
Repairs & renewals	6,427	-	-	6,427	20,606	-	-	20,606
Subscriptions & licence fees	2,573	-	-	2,573	238	-	-	238
Donations	870	-	-	870	800	-	-	800
Motor expenses	5,260	-	-	5,260	4,837	-	-	4,837
Post & stationery	-	-	-	-	16	-	-	16
Sundries	3,393	-	-	3,393	4,914	-	-	4,914
	<u>89,327</u>	<u>2,450</u>	<u>6,397</u>	<u>98,174</u>	<u>101,552</u>	<u>2,750</u>	<u>900</u>	<u>105,202</u>
Share of support and governance costs (see note 8)								
Governance	4,650	-	-	4,650	5,044	-	-	5,044
	<u>93,977</u>	<u>2,450</u>	<u>6,397</u>	<u>102,824</u>	<u>106,596</u>	<u>2,750</u>	<u>900</u>	<u>110,246</u>
Analysis by fund								
Unrestricted funds	57,403	2,450	6,397	66,250	63,439	2,750	900	67,089
Restricted funds - M & J Special Interest	36,348	-	-	36,348	42,856	-	-	42,856
Restricted funds - general	226	-	-	226	301	-	-	301

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

7	Expenditure on charitable activities								(Continued)
		<u>93,977</u>	<u>2,450</u>	<u>6,397</u>	<u>102,824</u>	<u>106,596</u>	<u>2,750</u>	<u>900</u>	<u>110,246</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	4,650	5,044
Analysed between:		
Match and training costs	4,650	5,044
Governance costs comprise:		
Audit fees	3,930	3,124
Legal and professional	720	1,920
	4,650	5,044

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,930	3,124
Depreciation of owned tangible fixed assets	2,400	2,562

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Coaching staff	2	2
Bar Staff	1	1
Total	3	3
Employment costs		
	2025 £	2024 £
Wages and salaries	28,757	35,725
Other pension costs	592	614
	29,349	36,339

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

11 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financing costs	1,749	1,258

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 June 2024	150,000	52,486	3,316	205,802
Additions	-	996	-	996
At 31 May 2025	150,000	53,482	3,316	206,798
Depreciation and impairment				
At 1 June 2024	-	41,055	2,345	43,400
Depreciation charged in the year	-	2,157	243	2,400
At 31 May 2025	-	43,212	2,588	45,800
Carrying amount				
At 31 May 2025	150,000	10,270	728	160,998
At 31 May 2024	150,000	11,430	972	162,402

The carrying value of land included in land and buildings comprises:

	2025 £	2024 £
Freehold	60,129	60,129

The property owned in Park Street Congleton shown under Freehold Land and Buildings were revalued on 22 April 2014 at £150,000 by independent chartered surveyors Timothy A Brown Congleton.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

15 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 June 2024 & 31 May 2025		100
Carrying amount		
At 31 May 2025		100
At 31 May 2024		100

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	24	100	100

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Amounts owed by fellow group undertakings	2,098	14,722
Amounts falling due after more than one year:		
Prepayments and accrued income	4,082	-
Total debtors	6,180	14,722

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	351	275
Other creditors	(100)	461
Accruals and deferred income	1,080	1,078
	1,331	1,814

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	592	614

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024	Resources At 31 May 2025 expended	
	£	£	£
Making club house safer project	903	(226)	677

Previous year:	At 1 June 2023	Resources At 31 May 2024 expended	
	£	£	£
Making club house safer project	1,204	(301)	903

20 Restricted funds - M & J Special Interest

These are restricted funds which are material to the charity's activities.

	At 1 June 2024	Incoming resources	Resources expended	Transfers At 31 May 2025	
	£	£	£	£	£
M & J Special Interest	64,610	21,625	(36,348)	-	49,887
Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers At 31 May 2024	
	£	£	£	£	£
M & J Special Interest	96,301	4,002	(42,856)	7,163	64,610

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Transfers At 31 May 2025	
	£	£	£	£	£
200+ Club	6,039	7,724	(2,450)	(125)	11,188
General funds	285,810	73,099	(65,549)	125	293,485
	<u>291,849</u>	<u>80,823</u>	<u>(67,999)</u>	<u>-</u>	<u>304,673</u>
	<u><u>291,849</u></u>	<u><u>80,823</u></u>	<u><u>(67,999)</u></u>	<u><u>-</u></u>	<u><u>304,673</u></u>
Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers At 31 May 2024	
	£	£	£	£	£
200+ Club	10,945	7,844	(2,750)	(10,000)	6,039
General funds	295,794	52,776	(65,597)	2,837	285,810
	<u>306,739</u>	<u>60,620</u>	<u>(68,347)</u>	<u>(7,163)</u>	<u>291,849</u>
	<u><u>306,739</u></u>	<u><u>60,620</u></u>	<u><u>(68,347)</u></u>	<u><u>(7,163)</u></u>	<u><u>291,849</u></u>

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 May 2025:				
Tangible assets	160,321	-	677	160,998
Investments	100	-	-	100
Current assets/(liabilities)	144,252	49,887	-	194,139
	<u>304,673</u>	<u>49,887</u>	<u>677</u>	<u>355,237</u>
	<u><u>304,673</u></u>	<u><u>49,887</u></u>	<u><u>677</u></u>	<u><u>355,237</u></u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 May 2024:				
Tangible assets	161,499	-	903	162,402
Investments	100	-	-	100
Current assets/(liabilities)	130,250	64,610	-	194,860
	<u>291,849</u>	<u>64,610</u>	<u>903</u>	<u>357,362</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Subsidiaries

These financial statements are separate charity financial statements for If You're Gonna Be A Bear Be A Grizzly Ltd.

Details of the charity's subsidiaries at 31 May 2025 are as follows:

The charity's wholly owned subsidiary If You're Gonna Be A Bear Be A Grizzly Limited was formed in 2021 to operate the bar in Park Street Congleton. If You're Gonna Be A Bear Be A Grizzly Limited has a licence from the charity to operate these facilities and pays all of its profits to the charity by gift aid. The charity owns the entire share capital of 100 Ordinary £1 shares A Summary of the trading results are shown below:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
If You're Gonna Be A Bear Be A Grizzly	England & Wales	Bar	100 Ordinary Shares	100.00	

Document Activity Report

Document Sent Thu, 22 Jan 2026 17:57:19 GMT

Document Approval Status Approved

Approval Activity Summary

Paul Bernardi	Approved	Fri, 23 Jan 2026 10:23:01 GMT
Michael Davies	Pending	

Document Activity History

Document history shows most recent activity first

Date	Activity
Fri, 23 Jan 2026 10:21:39 GMT	Paul Bernardi viewed the document
Fri, 23 Jan 2026 10:21:04 GMT	Paul Bernardi viewed the document
Thu, 22 Jan 2026 19:09:31 GMT	Michael Davies viewed the document

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CONGLETON RUGBY UNION FOOTBALL CLUB LIMITED

England & Wales - Charity number 1155987

Accounts

Charity registration number 1155987

Company registration number 08510437 (England and Wales)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P V Bernardi
Mr C Brady
Mr J Gallimore
Mrs A S Procter-Leese
Mr M J Davies
Mr A L Jones
Miss C A Lowe
Mr J A Ball
Dr J S Lea
Mr A D Bygrave
Mr W R Gear
Mrs S H Hennam-Dale

(Appointed 12 August 2023)

Secretary

Mr P V Bernardi

Charity number

1155987

Company number

08510437

Principal address

78 Park Street
Congleton
Cheshire
England
CW12 1EG

Registered office

Bank House
Market Square
Congleton
Cheshire
United Kingdom
CW12 1ET

Independent examiner

Peter McNulty FCA FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
England
CW12 1ET

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 20

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To promote community participation in healthy recreation by providing facilities for playing rugby union football (and other sports) ('facilities' means land, buildings, equipment and organising sporting activities);

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; to advance the education of children and young people through such means as the directors think fit in accordance with the law of charity.

The policies adopted in furtherance of these objects are to provide a safe and welcoming environment for all to enjoy playing and participating in sport (in particular rugby union football) and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the 2023/24 season, Congleton Rugby Union Football Club enjoyed something of a resurgence in fortunes on and off the pitch, most notably with: a reinvigorated and burgeoning Minis & Juniors section. It has been great to see the numbers growing, along with an increase in the numbers of committed and diligent coaching staff, all wrapped up within a great Sunday morning product that sees players and parents alike keen to take part. Great credit is due to Simon Jones, overall Director of the M&J Section. For the senior section, the Club continued to field two full teams, (though resources were thinly stretched at times) who acquitted themselves well over the course of the season.

The bar is another notable success this year. With a new licensee in place and a growing number of willing volunteers, the clubhouse has been able to leverage its new status as a public (rather than members only) bar. Although prices were moderately increased during the season (to offset the nationwide trend of rising costs), this appeared to have little impact in takings. In fact, with effective marketing of both the World Cup and the Six Nations' Tournaments, the bar enjoyed one of its most successful years. And how brilliant to see the club house full to the rafters with members of the public and club for many of those great games.

The focus for the club going into the 2024/25 season will be:

- Driving recruitment in the senior section (whilst continuing to build on the M&J foundations); with so many new houses in town, there must be an untapped pool of talent ready to be fished
- Completing phase 3 of the Club's redevelopment (the area between the clubhouse and the changing rooms), with refreshed and improved toilet facilities a priority
- Continuing to mature the club's strategy to become the best little rugby club in our area and taking a more active and visible role in the community.

Financial review

Reserves policy

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate. The Charity's funds are currently kept on deposit to be readily available at short notice.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

During the year under review the club has principally been funded by grants, donations, membership subscriptions and Gift Aid tax repayment claims.

The Club continues to benefit from its charity status with an extension to the previous 3 year donation to fund the recruitment and employment of a Mini & Junior Director. The extension provides additional funding to enable the recruitment and employment of a club-wide Director of Rugby. Based on current expectations, sufficient funding is in place to finance both positions for the next 3 years.

Following the successful conversion of the Club into a Charity in 2014, the trustees have continued to benefit from Gift Aid tax relief. During the current period to May 2024 Gift Aid tax repayments of £1,208 (31 May 2023 £4,782) were received by the Charity.

The Financial results for the year are shown in the statement of financial activities on pages 5 to 20. As at 31 May 2024 total cash reserves were £181,952 (31 May 2023 £225,154) The Trustees will continue to monitor the reserves held by the charity.

The reserves (currently held in the United Trust Bank) are held primarily for the refurbishment of the toilet block and outside area – known as the Phase 3 project . It is estimated that the cost of this would be in the region of £50,000.

There are other projects under planning, such as the repair of the external walls of the building.

Any funds left over from this are for contingency events.

Restricted funds

Restricted funds are for Club development and maintenance comprising:-

M & J Special Interest

A three year donation agreement secured by the Club in 2019 to finance the costs of recruitment and employment of a coach for the Mini and Junior section.

Making club house safer project

A Rugby Football Foundation capital grant to make our clubhouse safer in 2018.

The Club operates a Small Society Lottery called the 200 Club. All profits raised from this are for Club development although these funds are not included in these accounts as Restricted funds.

Structure, governance and management

The charity is controlled by its Articles of Association along with its club rules, it constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The formal governing document is the Articles of Association adopted on 16 May 2016.

The charity was registered with the Charity Commission on 3 March 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P V Bernardi

Mr C Brady

Mr N T Davenport

(Resigned 18 September 2023)

Mr J Gallimore

Mrs A S Procter-Leese

Mr M J Davies

Mr A L Jones

Miss C A Lowe

Mr J A Ball

Dr J S Lea

Mr A D Bygrave

(Appointed 12 August 2023)

Mr W R Gear

Mrs S H Hennam-Dale

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

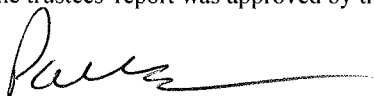
Recruitment and appointment of trustees

Trustees are nominated by existing members using the forms available on the club website and are elected in the AGM. Vacant positions are advertised on the website, via social media and by word of mouth.

In accordance with the Articles of Association of Congleton RUFC all members of Congleton CRUFC are Voting members. Members have one vote each. Any Voting Member may nominate another member to be a Trustee. In accordance with Clause 20 of the Articles of Association, retiring Trustees are eligible for re-election as Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mr P V Bernardi
Trustee

2 October 2024

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CONGLETON RUGBY UNION FOOTBALL CLUB LTD

I report to the trustees on my examination of the financial statements of Congleton Rugby Union Football Club Ltd (the charity) for the year ended 31 May 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

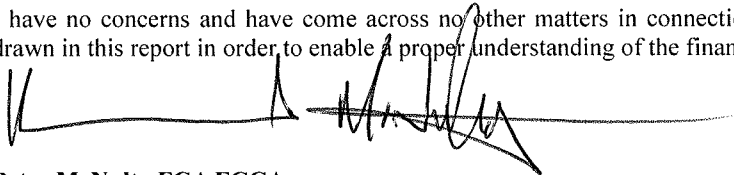
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Peter McNulty FCA FCCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England

Dated: 2 October 2024

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds M & J Special Interest 2024 £	Restricted funds general 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds M & J Special Interest 2023 £	Restricted funds general 2023 £	Total 2023 £
Income from:									
Donations and legacies	3	42,501	-	-	42,501	39,600	-	-	39,600
Charitable activities	4	12,734	-	-	12,734	13,181	-	-	13,181
Other trading activities	5	2,000	-	-	2,000	2,000	-	-	2,000
Investments	6	3,385	4,002	-	7,387	1,436	-	-	1,436
Total income		<u>60,620</u>	<u>4,002</u>	<u>-</u>	<u>64,622</u>	<u>56,217</u>	<u>-</u>	<u>-</u>	<u>56,217</u>
Expenditure on:									
Raising funds	7	-	-	-	-	36	-	-	36
Charitable activities	8	67,089	42,856	301	110,246	43,870	43,572	402	87,844
Other expenditure	13	1,258	-	-	1,258	839	-	-	839
Total expenditure		<u>68,347</u>	<u>42,856</u>	<u>301</u>	<u>111,504</u>	<u>44,745</u>	<u>43,572</u>	<u>402</u>	<u>88,719</u>
Net expenditure		<u>(7,727)</u>	<u>(38,854)</u>	<u>(301)</u>	<u>(46,882)</u>	<u>11,472</u>	<u>(43,572)</u>	<u>(402)</u>	<u>(32,502)</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds M & J Special Interest 2024 £	Restricted funds general 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds M & J Special Interest 2023 £	Restricted funds general 2023 £	Total 2023 £
Net expenditure		(7,727)	(38,854)	(301)	(46,882)	11,472	(43,572)	(402)	(32,502)
Transfers between funds		(7,163)	7,163	-	-	(5,000)	5,000	-	-
Net movement in funds	10	(14,890)	(31,691)	(301)	(46,882)	6,472	(38,572)	(402)	(32,502)
Reconciliation of funds:									
Fund balances at 1 June 2023		306,739	96,301	1,204	404,244	300,267	134,873	1,606	436,746
Fund balances at 31 May 2024		291,849	64,610	903	357,362	306,739	96,301	1,204	404,244

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		162,402		164,175
Investments	16		100		100
			<u>162,502</u>		<u>164,275</u>
Current assets					
Debtors	17	14,722		15,728	
Cash at bank and in hand		181,952		225,154	
		<u>196,674</u>		<u>240,882</u>	
Creditors: amounts falling due within one year	18	(1,814)		(913)	
Net current assets			<u>194,860</u>		<u>239,969</u>
Total assets less current liabilities			<u>357,362</u>		<u>404,244</u>
The funds of the charity					
Restricted income funds - general	20		903		1,204
Restricted income funds - M & J Special Interest	21		64,610		96,301
Unrestricted funds	22		291,849		306,739
			<u>357,362</u>		<u>404,244</u>

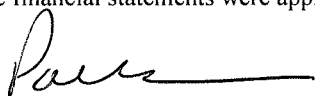
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 2 October 2024



Mr P V Bernardi
Trustee

Company registration number 08510437 (England and Wales)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Congleton Rugby Union Football Club Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Market Square, Congleton, Cheshire, CW12 1ET, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	27,220	16,635
Grants	1,000	2,650
Membership fees	14,281	20,315
	<u>42,501</u>	<u>39,600</u>
Donations and gifts		
Donations	6,065	2,994
Gift Aid	1,208	4,782
Sponsorships	6,715	2,555
Grizzly Profits	13,232	6,304
	<u>27,220</u>	<u>16,635</u>
Grants		
Cheshire RFU	-	400
Congleton 4 Congleton	-	2,000
Congleton Young People's Trust	-	250
Tesco Community Grants	1,000	-
	<u>1,000</u>	<u>2,650</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Match and training fees		
Sale of goods	2,281	2,692
Other income	2,609	2,527
200+ club income		
Raffle income	7,844	7,962
	<u>12,734</u>	<u>13,181</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Letting and licensing arrangements	2,000	2,000

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds M & J Special Interest 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds M & J Special Interest 2023 £	Total 2023 £
Interest receivable	3,385	4,002	7,387	1,436	-	1,436

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	-	36

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

8 Expenditure on charitable activities

	Match and training costs	200+ club prizes	Functions	Total	Match and training costs	200+ club prizes	Functions	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	36,339	-	-	36,339	34,309	-	-	34,309
Depreciation and impairment	2,562	-	-	2,562	3,136	-	-	3,136
General purchases	19,514	2,750	900	23,164	17,059	2,550	654	20,263
Rates & water	287	-	-	287	285	-	-	285
Insurance	2,586	-	-	2,586	2,254	-	-	2,254
Light & heat	5,790	-	-	5,790	5,490	-	-	5,490
Telephone	795	-	-	795	469	-	-	469
Cleaning & laundry	2,268	-	-	2,268	2,467	-	-	2,467
Repairs & renewals	20,606	-	-	20,606	3,793	-	-	3,793
Subscriptions & licence fees	238	-	-	238	606	-	-	606
Donations	800	-	-	800	42	-	-	42
Motor expenses	4,837	-	-	4,837	6,953	-	-	6,953
Post & stationery	16	-	-	16	9	-	-	9
Sundries	4,914	-	-	4,914	4,957	-	-	4,957
	101,552	2,750	900	105,202	81,829	2,550	654	85,033
Share of support and governance costs (see note 9)								
Governance	5,044	-	-	5,044	2,811	-	-	2,811
	106,596	2,750	900	110,246	84,640	2,550	654	87,844
Analysis by fund								
Unrestricted funds	63,439	2,750	900	67,089	40,666	2,550	654	43,870
Restricted funds - M & J Special Interest	42,856	-	-	42,856	43,572	-	-	43,572
Restricted funds - general	301	-	-	301	402	-	-	402

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

										(Continued)
8	Expenditure on charitable activities									
		106,596	2,750	900	110,246	84,640	2,550	654	87,844	

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	5,044	2,811
Analysed between:		
Match and training costs	5,044	2,811
Governance costs comprise:	2024 £	2023 £
Audit fees	3,124	2,750
Legal and professional	1,920	61
	5,044	2,811

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,124	2,750
Depreciation of owned tangible fixed assets	2,562	3,136

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Coaching staff	2	3
Bar Staff	1	-
Total	3	3
Employment costs	2024 £	2023 £
Wages and salaries	35,725	33,792
Other pension costs	614	517
	36,339	34,309

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

12 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

13 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Financing costs	1,258	839

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 June 2023	150,000	51,697	3,316	205,013
Additions	-	789	-	789
At 31 May 2024	150,000	52,486	3,316	205,802
Depreciation and impairment				
At 1 June 2023	-	38,817	2,021	40,838
Depreciation charged in the year	-	2,239	323	2,562
At 31 May 2024	-	41,056	2,344	43,400
Carrying amount				
At 31 May 2024	150,000	11,430	972	162,402
At 31 May 2023	150,000	12,880	1,295	164,175

The carrying value of land included in land and buildings comprises:

	2024 £	2023 £
Freehold	60,129	60,129

The property owned in Park Street Congleton shown under Freehold Land and Buildings were revalued on 22 April 2014 at £150,000 by independent chartered surveyors Timothy A Brown Congleton.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

16 Fixed asset investments

			Other investments £
Cost or valuation			
At 1 June 2023 & 31 May 2024			100
Carrying amount			
At 31 May 2024			100
At 31 May 2023			100

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries	25	100	100

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Amounts owed by fellow group undertakings	14,722	15,728

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	35
Trade creditors	275	76
Other creditors	461	441
Accruals and deferred income	1,078	361
	1,814	913

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	614	517

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023	Resources At 31 May 2024 expended	
	£	£	£
Making club house safer project	1,204	(301)	903
	<u>1,204</u>	<u>(301)</u>	<u>903</u>
Previous year:	At 1 June 2022	Resources At 31 May 2023 expended	
	£	£	£
Making club house safer project	1,606	(402)	1,204
	<u>1,606</u>	<u>(402)</u>	<u>1,204</u>

21 Restricted funds - M & J Special Interest

These are restricted funds which are material to the charity's activities.

	At 1 June 2023	Incoming resources	Resources expended	Transfers At 31 May 2024	
	£	£	£	£	£
M & J Special Interest	96,301	4,002	(42,856)	7,163	64,610
	<u>96,301</u>	<u>4,002</u>	<u>(42,856)</u>	<u>7,163</u>	<u>64,610</u>
Previous year:	At 1 June 2022	Incoming resources	Resources expended	Transfers At 31 May 2023	
	£	£	£	£	£
M & J Special Interest	134,873	-	(43,572)	5,000	96,301
	<u>134,873</u>	<u>-</u>	<u>(43,572)</u>	<u>5,000</u>	<u>96,301</u>

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023	Incoming resources	Resources expended	Transfers At 31 May 2024	
	£	£	£	£	£
200+ Club	10,945	7,844	(2,750)	(10,000)	6,039
General funds	295,794	52,776	(65,597)	2,837	285,810
	<u>306,739</u>	<u>60,620</u>	<u>(68,347)</u>	<u>(7,163)</u>	<u>291,849</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

22 Unrestricted funds

(Continued)

Previous year:	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
200+ Club	5,508	7,962	(2,525)	-	10,945
General funds	294,759	48,255	(42,220)	(5,000)	295,794
	<u>300,267</u>	<u>56,217</u>	<u>44,745</u>	<u>(5,000)</u>	<u>306,739</u>

23 Analysis of net assets between funds

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 May 2024:				
Tangible assets	161,499	-	903	162,402
Investments	100	-	-	100
Current assets/(liabilities)	130,250	64,610	-	194,860
	<u>291,849</u>	<u>64,610</u>	<u>903</u>	<u>357,362</u>

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 May 2023:				
Tangible assets	162,971	-	1,204	164,175
Investments	100	-	-	100
Current assets/(liabilities)	143,668	96,301	-	239,969
	<u>306,739</u>	<u>96,301</u>	<u>1,204</u>	<u>404,244</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

25 Subsidiaries

These financial statements are separate charity financial statements for If You're Gonna Be A Bear Be A Grizzly Ltd.

Details of the charity's subsidiaries at 31 May 2024 are as follows:

The charity's wholly owned subsidiary If You're Gonna Be A Bear Be A Grizzly Limited was formed in 2021 to operate the bar in Park Street Congleton. If You're Gonna Be A Bear Be A Grizzly Limited has a licence from the charity to operate these facilities and pays all of its profits to the charity by gift aid. The charity owns the entire share capital of 100 Ordinary £1 shares A Summary of the trading results are shown below:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
If You're Gonna Be A Bear Be A Grizzly	England & Wales	Bar	100 Ordinary Shares	100.00	

CONGLETON RUGBY UNION FOOTBALL CLUB LIMITED

England & Wales - Charity number 1155987

Accounts

Charity registration number 1155987

Company registration number 08510437 (England and Wales)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P V Bernardi	
	Mr C Brady	
	Mr J Gallimore	
	Mrs A S Procter-Leese	
	Mr M J Davies	
	Mr A L Jones	
	Miss C A Lowe	
	Mr J A Ball	(Appointed 7 January 2023)
	Dr J S Lea	(Appointed 12 September 2022)
	Mr A D Bygrave	(Appointed 18 September 2023)
	Mr W R Gear	(Appointed 12 September 2022)
	Mrs S H Hennam-Dale	(Appointed 12 September 2022)
Secretary	Mr P V Bernardi	
Charity number	1155987	
Company number	08510437	
Principal address	78 Park Street Congleton Cheshire England CW12 1EG	
Registered office	Bank House Market Square Congleton Cheshire England CW12 1ET	
Independent examiner	Peter McNulty FCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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Balance sheet	7
Notes to the financial statements	8 - 20

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To promote community participation in healthy recreation by providing facilities for playing rugby union football (and other sports) ('facilities' means land, buildings, equipment and organising sporting activities);

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; to advance the education of children and young people through such means as the directors think fit in accordance with the law of charity.

The policies adopted in furtherance of these objects are to provide a safe and welcoming environment for all to enjoy playing and participating in sport (in particular rugby union football) and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The 2022/23 season felt like an end to the disruption of previous years as rugby returned in full to the town centre pitches. With a refurbished club house and rebuilt changing rooms, Congleton Rugby Club was once again able and proud to welcome visiting teams to the club house, with a resulting improvement to bar takings. That being said, bar profits did not reflect the increase in trade as the effects of the cost of living crisis began to take effect. Measures will be taken in the coming season to help protect the club's margins. On the pitch, it was great to see two senior sides turn out most weeks, something to be welcomed at a time when a number of other clubs of similar size were struggling to do the same. We have also seen encouraging growth and improved leadership in the mini and juniors section.

During this year, the club has focused on:

- growing player recruitment, especially in respect of a greatly improved Mini and Junior section
- preparing to launch a dedicated Girls rugby section for years 10-12
- creating a strategy (to be the best little rugby club in the area) that seeks to further develop the club and enable it to improve its profile within the community as a place to play rugby and socialise (for members and non-members alike).

Whilst relocation remains a key objective of the Trustees, relocation activity has been curtailed due to the external environment and lack of opportunities. The more immediate focus is now to maintain and improve our existing facilities to better support our Club members and the wider community.

Financial review

Reserves policy

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate. The Charity's funds are currently kept on deposit to be readily available at short notice.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

During the year under review the club has principally been funded by grants, donations, membership subscriptions and Gift Aid tax repayment claims.

The Club continues to benefit from its charity status with an extension to the previous 3 year donation to fund the recruitment and employment of a Mini & Junior Director. The extension provides additional funding to enable the recruitment and employment of a club-wide Director of Rugby. Based on current expectations, sufficient funding is in place to finance both positions for the next 3 years.

The Financial results for the year are shown in the statement of financial activities on pages 5 to 12. As at 31 May 2023 total reserves were £405,175 (31 May 2022 £436,746) The Trustees will continue to monitor the reserves held by the charity.

Following the successful conversion of the Club into a Charity in 2014, the trustees have continued to benefit from Gift Aid tax relief. During the current period to May 2023 Gift Aid tax repayments of £4,782 (31 May 2022 £6,395) were received by the Charity. A substantial part of this tax repayment relates to the donation for the Mini & Junior coach.

Restricted funds

Restricted funds are for Club development and maintenance comprising:-

M & J Special Interest

A three year donation agreement secured by the Club in 2019 to finance the costs of recruitment and employment of a coach for the Mini and Junior section.

Making club house safer project

A Rugby Football Foundation capital grant to make our clubhouse safer in 2018.

Club House Repair

A grant from Congleton 4 Congleton, Cheshire Community Foundation & Congleton Inclosure Trust to refurbish the Club House and changing rooms in 2021 & 2022.

The Club operates a Small Society Lottery called the 200 Club. All profits raised from this are for Club development although these funds are not included in these accounts as Restricted funds.

Structure, governance and management

The charity is controlled by its Articles of Association along with its club rules, it constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The formal governing document is the Articles of Association adopted on 16 May 2016.

The charity was registered with the Charity Commission on 3 March 2014.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P V Bernardi

Mr C Brady

Mr N T Davenport

(Resigned 18 September 2023)

Mr J Gallimore

Mrs A S Procter-Leese

Mr M Smith

(Resigned 12 September 2022)

Mr M J Davies

Mr P E Owen

(Resigned 12 September 2022)

Mr M T Somers

(Resigned 12 September 2022)

Mr A L Jones

Miss C A Lowe

Mr J A Ball

(Appointed 7 January 2023)

Dr J S Lea

(Appointed 12 September 2022)

Mr A D Bygrave

(Appointed 18 September 2023)

Mr W R Gear

(Appointed 12 September 2022)

Mrs S H Hennam-Dale

(Appointed 12 September 2022)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MAY 2023*

Recruitment and appointment of trustees

Trustees are nominated by existing members using the forms available on the club website and are elected in the AGM. Vacant positions are advertised on the website, via social media and by word of mouth.

In accordance with the Articles of Association of Congleton RUFC all members of Congleton CRUFC are Voting members. Members have one vote each. Any Voting Member may nominate another member to be a Trustee. In accordance with Clause 20 of the Articles of Association, retiring Trustees are eligible for re-election as Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

.....
Mr P V Bernardi
Trustee

Date:

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CONGLETON RUGBY UNION FOOTBALL CLUB LTD

I report to the trustees on my examination of the financial statements of Congleton Rugby Union Football Club Ltd (the charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Peter McNulty FCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England

Dated:

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

		Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	2022 £
Income from:									
Donations and legacies	3	39,600	-	-	39,600	35,557	(5,000)	10,250	40,807
Charitable activities	4	13,181	-	-	13,181	25,561	-	-	25,561
Other trading activities	5	2,000	-	-	2,000	2,000	-	-	2,000
Investments	6	1,436	-	-	1,436	793	-	-	793
Total income		<u>56,217</u>	<u>-</u>	<u>-</u>	<u>56,217</u>	<u>63,911</u>	<u>(5,000)</u>	<u>10,250</u>	<u>69,161</u>
Expenditure on:									
Raising funds	7	36	-	-	36	-	-	-	-
Charitable activities	8	43,747	42,764	402	86,913	42,032	34,982	79,644	156,658
Other expenditure	12	839	-	-	839	867	-	-	867
Total expenditure		<u>44,622</u>	<u>42,764</u>	<u>402</u>	<u>87,788</u>	<u>42,899</u>	<u>34,982</u>	<u>79,644</u>	<u>157,525</u>
Net income/(expenditure)		<u>11,595</u>	<u>(42,764)</u>	<u>(402)</u>	<u>(31,571)</u>	<u>21,012</u>	<u>(39,982)</u>	<u>(69,394)</u>	<u>(88,364)</u>
Transfers between funds		<u>(5,000)</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(72,691)</u>	<u>5,833</u>	<u>66,858</u>	<u>-</u>
Net movement in funds		<u>6,595</u>	<u>(37,764)</u>	<u>(402)</u>	<u>(31,571)</u>	<u>(51,679)</u>	<u>(34,149)</u>	<u>(2,536)</u>	<u>(88,364)</u>
Reconciliation of funds:									
Fund balances at 1 June 2022		<u>300,267</u>	<u>134,873</u>	<u>1,606</u>	<u>436,746</u>	<u>351,946</u>	<u>169,022</u>	<u>4,142</u>	<u>525,110</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

		Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	2022 £
Fund balances at 31 May 2023		306,862	97,109	1,204	405,175	300,267	134,873	1,606	436,746

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		164,175		167,311
Investments	15		100		100
			<u>164,275</u>		<u>167,411</u>
Current assets					
Debtors	16	15,728		18,343	
Cash at bank and in hand		225,265		251,959	
		<u>240,993</u>		<u>270,302</u>	
Creditors: amounts falling due within one year	17	93		967	
		<u>93</u>		<u>967</u>	
Net current assets			240,900		269,335
Total assets less current liabilities			<u>405,175</u>		<u>436,746</u>
The funds of the charity					
Restricted income funds - general	18		1,204		1,606
Restricted income funds - M & J Special Interest	19		97,109		134,873
Unrestricted funds			306,862		300,267
			<u>405,175</u>		<u>436,746</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

.....

Mr P V Bernardi

Trustee

Company registration number 08510437 (England and Wales)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Congleton Rugby Union Football Club Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Bank House, Market Square, Congleton, Cheshire, CW12 1ET, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

3 Income from donations and legacies

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	2022 £
Donations and gifts	16,635	-	-	16,635	17,401	(5,000)	250	12,651
Grants	2,650	-	-	2,650	-	-	10,000	10,000
Membership fees	20,315	-	-	20,315	18,156	-	-	18,156
	<u>39,600</u>	<u>-</u>	<u>-</u>	<u>39,600</u>	<u>35,557</u>	<u>(5,000)</u>	<u>10,250</u>	<u>40,807</u>
Donations and gifts								
Donations	2,994	-	-	2,994	1,156	-	250	1,406
Gift Aid	4,782	-	-	4,782	11,395	(5,000)	-	6,395
Sponsorships	2,555	-	-	2,555	3,339	-	-	3,339
Grizzly Profits	6,304	-	-	6,304	1,511	-	-	1,511
	<u>16,635</u>	<u>-</u>	<u>-</u>	<u>16,635</u>	<u>17,401</u>	<u>(5,000)</u>	<u>250</u>	<u>12,651</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

3 Income from donations and legacies

(Continued)

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	2022 £
Grants receivable for core activities								
Cheshire RFU	400	-	-	400	-	-	-	-
Congleton 4 Congleton	2,000	-	-	2,000	-	-	-	-
Congleton Inclosure Trust	-	-	-	-	-	-	10,000	10,000
Congleton Young People's Trust	250	-	-	250	-	-	-	-
	<u>2,650</u>	<u>-</u>	<u>-</u>	<u>2,650</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Match and training fees		
Sale of goods	2,692	2,479
Other income	2,527	506
200+ club income		
Raffle income	7,962	8,326
International ticket sales		
Sale of goods	-	1,032
Bar sales		
Sale of goods	-	13,218
	<u>13,181</u>	<u>25,561</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Letting and licensing arrangements	<u>2,000</u>	<u>2,000</u>

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>1,436</u>	<u>793</u>

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	<u>36</u>	<u>-</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

8 Expenditure on charitable activities

	Match and training costs	200+ club prizes	Functions	Total	Match and training costs	200+ club prizes	International ticket purchases	Bar purchases	Total
	2023	2023	2023	2023	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£
Direct costs									
Staff costs	34,309	-	-	34,309	29,574	-	-	-	29,574
Depreciation and impairment	3,136	-	-	3,136	4,128	-	-	-	4,128
General purchases	13,766	5,279	510	19,555	8,235	2,400	2,670	7,805	21,110
Rates & water	285	-	-	285	168	-	-	-	168
Insurance	2,254	-	-	2,254	1,943	-	-	-	1,943
Light & heat	5,378	-	-	5,378	1,838	-	-	-	1,838
Telephone	469	-	-	469	718	-	-	-	718
Advertising	-	-	-	-	32	-	-	-	32
Cleaning & laundry	2,467	-	-	2,467	1,309	-	-	-	1,309
Repairs & renewals	3,682	-	-	3,682	83,265	-	-	-	83,265
Subscriptions & licence fees	606	-	-	606	650	-	-	-	650
Donations	42	-	-	42	115	-	-	-	115
Motor expenses	6,953	-	-	6,953	3,789	-	-	-	3,789
Post & stationery	9	-	-	9	53	-	-	-	53
Sundries	4,957	-	-	4,957	5,649	-	-	-	5,649
	<u>78,313</u>	<u>5,279</u>	<u>510</u>	<u>84,102</u>	<u>141,466</u>	<u>2,400</u>	<u>2,670</u>	<u>7,805</u>	<u>154,341</u>
Share of support and governance costs (see note 9)									
Governance	2,811	-	-	2,811	2,317	-	-	-	2,317
	<u>81,124</u>	<u>5,279</u>	<u>510</u>	<u>86,913</u>	<u>143,783</u>	<u>2,400</u>	<u>2,670</u>	<u>7,805</u>	<u>156,658</u>
Analysis by fund									
Unrestricted funds	37,958	5,279	510	43,747	29,157	2,400	2,670	7,805	42,032

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

8	Expenditure on charitable activities	(Continued)							
Restricted funds - M & J Special Interest	42,764	-	-	42,764	34,982	-	-	-	34,982
Restricted funds - general	402	-	-	402	79,644	-	-	-	79,644
	<u>81,124</u>	<u>5,279</u>	<u>510</u>	<u>86,913</u>	<u>143,783</u>	<u>2,400</u>	<u>2,670</u>	<u>7,805</u>	<u>156,658</u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

9 Support costs allocated to activities

	2023 £	2022 £
Governance costs	2,811	2,317
Analysed between:		
Match and training costs	2,811	2,317

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Coaching staff	3	2
Employment costs	2023 £	2022 £
Wages and salaries	33,792	29,242
Other pension costs	517	332
	34,309	29,574

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

12 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Financing costs	839	867
	839	867

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 June 2022	150,000	51,697	3,316	205,013
At 31 May 2023	150,000	51,697	3,316	205,013
Depreciation and impairment				
At 1 June 2022	-	36,318	1,384	37,702
Depreciation charged in the year	-	2,499	637	3,136
At 31 May 2023	-	38,817	2,021	40,838
Carrying amount				
At 31 May 2023	150,000	12,880	1,295	164,175
At 31 May 2022	150,000	15,379	1,932	167,311

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	60,129	60,129

The property owned in Park Street Congleton shown under Freehold Land and Buildings were revalued on 22 April 2014 at £150,000 by independent chartered surveyors Timothy A Brown Congleton.

15 Fixed asset investments

		Other investments
Cost or valuation		
At 1 June 2022 & 31 May 2023		100
Carrying amount		
At 31 May 2023		100
At 31 May 2022		100
Other investments comprise:	Notes	2023 £
Investments in subsidiaries	23	100

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Amounts owed by fellow group undertakings	15,728	18,343

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(2,482)	5
Trade creditors	(35)	(23)
Other creditors	2,250	624
Accruals and deferred income	360	361
	93	967

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2022 £	Incoming resources £	Resources expended £	Transfers At 31 May 2023	
				£	£
Making club house safer project	1,606	-	(402)	-	1,204
Previous year:	At 1 June 2021	Incoming resources	Resources expended	Transfers At 31 May 2022	
	£	£	£	£	£
Making club house safer project	2,142	-	(536)	-	1,606
Club House repair	2,000	10,250	(79,108)	66,858	-
	4,142	10,250	(79,644)	66,858	1,606

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

19 Restricted funds - M & J Special Interest

These are restricted funds which are material to the charity's activities.

	At 1 June 2022	Incoming resources	Resources expended	Transfers At 31 May 2023	
	£	£	£	£	£
M & J Special Interest	134,873	-	(42,764)	5,000	97,109
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 June 2021	Incoming resources	Resources expended	Transfers At 31 May 2022	
	£	£	£	£	£
M & J Special Interest	169,022	(5,000)	(34,982)	5,833	134,873
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2022	Incoming resources	Resources expended	Transfers At 31 May 2023	
	£	£	£	£	£
200+ Club	5,508	-	-	-	5,508
General funds	294,759	56,217	(44,622)	(5,000)	301,354
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	300,267	56,217	(44,622)	(5,000)	306,862
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 June 2021	Incoming resources	Resources expended	Transfers At 31 May 2022	
	£	£	£	£	£
200+ Club	28,582	8,326	(2,400)	(29,000)	5,508
General funds	323,364	55,585	(40,499)	(43,691)	294,759
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	351,946	63,911	(42,899)	(72,691)	300,267
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 May 2023 are represented by:				
Tangible assets	162,971	-	1,204	164,175
Investments	100	-	-	100
Current assets/(liabilities)	143,791	97,109	-	240,900
	<u>306,862</u>	<u>97,109</u>	<u>1,204</u>	<u>405,175</u>

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2022	2022	2022	2022
	£	£	£	£
Fund balances at 31 May 2022 are represented by:				
Tangible assets	165,705	-	1,606	167,311
Investments	100	-	-	100
Current assets/(liabilities)	134,462	134,873	-	269,335
	<u>300,267</u>	<u>134,873</u>	<u>1,606</u>	<u>436,746</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

23 Subsidiaries

These financial statements are separate charity financial statements for If You're Gonna Be A Bear Be A Grizzly Ltd.

Details of the charity's subsidiaries at 31 May 2023 are as follows:

The charity's wholly owned subsidiary If You're Gonna Be A Bear Be A Grizzly Limited was formed during the year to operate the bar in Park Street Congleton. If You're Gonna Be A Bear Be A Grizzly Limited has a licence from the charity to operate these facilities and pays all of its profits to the charity by gift aid. The charity owns the entire share capital of 100 Ordinary £1 shares A Summary of the trading results are shown below:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
If You're Gonna Be A Bear Be A Grizzly	England & Wales	Bar	100 Ordinary Shares	100.00

CONGLETON RUGBY UNION FOOTBALL CLUB LIMITED

England & Wales - Charity number 1155987

Accounts

REGISTERED COMPANY NUMBER: 08510437 (England and Wales)
REGISTERED CHARITY NUMBER: 1155987

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st May 2022
for
Congleton Rugby Union Football Club Ltd

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Congleton Rugby Union Football Club Ltd

Contents of the Financial Statements
for the Year Ended 31st May 2022

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Congleton Rugby Union Football Club Ltd

Report of the Trustees **for the Year Ended 31st May 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote community participation in healthy recreation by providing facilities for playing rugby union football (and other sports) ('facilities' means land, buildings, equipment and organising sporting activities);

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; to advance the education of children and young people through such means as the directors think fit in accordance with the law of charity.

The policies adopted in furtherance of these objects are to provide a safe and welcoming environment for all to enjoy playing and participating in sport (in particular rugby union football) and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Whilst the 2021/22 season thankfully saw a return to playing competitive rugby, it remained a challenging year for the club, financially. Although the club house has reopened (post its refurbishment), the changing rooms were closed for much of the season while they were made safe and refurbished. This resulted in the relocation of matches to another part of town with consequent impacts on bar revenue as visiting teams were less likely to return to town after the match. That said, once the renovation had been completed, the expected uplift in bar revenue has started to be realised, providing some hope for a more successful 2022/23 season.

During this year, the club has focused on:

- continued fund raising to complete the changing rooms and the final phase of renovations
- growing player recruitment, especially in respect of a greatly improved Mini and Junior section.
- establishment of a separate trading account for the bar (with appropriate licences and agreements back to the CRUFC company) to allow the club to fully leverage that part of the business by enabling it to be open for the use of (and hire by) the general public. Going forward, this new arrangement will be reflected within the accounts of Congleton Rugby Union Football Club by a transfer of the profits from the Bar Company (known as Grizzly Limited) to CRUFC under the heading of Investment income.

Whilst relocation remains a key objective of the Trustees, relocation activity has been curtailed due to the external environment and lack of opportunities. The more immediate focus is now to maintain and improve our existing facilities to better support our Club members and the wider community.

FINANCIAL REVIEW

Reserves policy

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate. Further to the recognition last year of the need for significant repairs to the club's premises, the renovation of the club house and changing rooms has now been completed. Further renovations to the outdoor area, including gents' toilet block, are planned for 2022/23. To support this, the Charity's funds are currently kept on deposit to be readily available at short notice.

Congleton Rugby Union Football Club Ltd

Report of the Trustees **for the Year Ended 31st May 2022**

FINANCIAL REVIEW

Going concern

The Trustees have considered the on-going impact of COVID-19 and the refurbishment of the club's premises on the principal activities of the business and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

During the year under review the club has principally been funded by grants, donations, membership subscriptions and Gift Aid tax repayment claims.

The Club continues to benefit from its charity status with an extension to the previous 3 year donation to fund the recruitment and employment of a Mini & Junior Director. The extension provides additional funding to enable the recruitment and employment of a club-wide Director of Rugby. Based on current expectations, sufficient funding is in place to finance both positions for the next 3 years.

The Financial results for the year are shown in the statement of financial activities on pages 5 to 12. As at 31 May 2022 total reserves were £436,747 (31 May 2021 £525,111) The Trustees will continue to monitor the reserves held by the charity.

Following the successful conversion of the Club into a Charity in 2014, the trustees have continued to benefit from Gift Aid tax relief. During the current period to May 2022 Gift Aid tax repayments of £6,395 (31 May 2021 £5,366) were received by the Charity. A substantial part of this tax repayment relates to the donation for the Mini & Junior coach.

Restricted funds

Restricted funds are for Club development and maintenance comprising:-

M & J Special Interest

A three year donation agreement secured by the Club in 2019 to finance the costs of recruitment and employment of a coach for the Mini and Junior section.

Making club house safer project

A Rugby Football Foundation capital grant to make our clubhouse safer in 2018.

Club House Repair

A grant from Congleton 4 Congleton, Cheshire Community Foundation & Congleton Inclosure Trust to refurbish the Club House and changing rooms in 2021 & 2022.

The Club operates a Small Society Lottery called the 200 Club. All profits raised from this are for Club development although these funds are not included in these accounts as Restricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association along with its club rules, it constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The formal governing document is the Articles of Association adopted on 16 May 2016.

The charity was registered with the Charity Commission on 3 March 2014.

Recruitment and appointment of new trustees

Trustees are nominated by existing members using the forms available on the club website and are elected in the AGM. Vacant positions are advertised on the website, via social media and by word of mouth.

In accordance with the Articles of Association of Congleton RUFC all members of Congleton CRUFC are Voting members. Members have one vote each. Any Voting Member may nominate another member to be a Trustee. In accordance with Clause 20 of the Articles of Association, retiring Trustees are eligible for re-election as Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08510437 (England and Wales)

Congleton Rugby Union Football Club Ltd

Report of the Trustees
for the Year Ended 31st May 2022

Registered Charity number

1155987

Registered office

Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Trustees

M Smith Director (resigned 12/9/2022)
P E Owen Director (resigned 12/9/2022)
M T Somers Director (resigned 12/9/2022)
A L Jones Director
L Purcell Director (resigned 13/9/2021)
Miss C A Lowe Director
M J Davies Director - Treasurer
P V Bernardi Director
A J Simms Director (resigned 26/7/2021)
C Brady Director
S P Critchley Director (resigned 31/3/2022)
N T Davenport Director
J Gallimore Director (appointed 13/9/2021)
Mrs A S Procter-Leese Director (appointed 13/9/2021)
Dr J S Lea (appointed 12/9/2022)
W R Gear (appointed 12/9/2022)
Mrs S H Hennam-Dale (appointed 12/9/2022)

Company Secretary

P V Bernardi

Independent Examiner

Mr Colin Higginson
ACCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 7th February 2023 and signed on its behalf by:

M J Davies - Trustee

**Independent Examiner's Report to the Trustees of
Congleton Rugby Union Football Club Ltd**

Independent examiner's report to the trustees of Congleton Rugby Union Football Club Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Colin Higginson
ACCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

7th February 2023

Congleton Rugby Union Football Club Ltd

Statement of Financial Activities
for the Year Ended 31st May 2022

					31/5/22	31/5/21
	Notes	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	45,883	251	(4,999)	41,135	74,025
Charitable activities	5					
Cheshire Community Foundation		-	-	-	-	2,000
Cheshire East Council		-	-	-	-	21,370
Cheshire RFU		-	-	-	-	2,000
Congleton 4 Congleton		-	-	-	-	1,800
Congleton Inclosure Trust		-	10,000	-	10,000	4,000
Congleton Young People's Trust		-	-	-	-	250
NatWest Rugbyforce		-	-	-	-	500
Other trading activities	3	13,218	-	-	13,218	-
Investment income	4	4,304	-	-	4,304	1,218
Other income		506	-	-	506	1,250
Total		63,911	10,251	(4,999)	69,163	108,413
EXPENDITURE ON						
Raising funds		12,875	-	-	12,875	4,005
Charitable activities						
Match & training costs		15,507	-	29,822	45,329	13,859
Sport facility costs		8,213	79,108	901	88,222	30,410
Cheshire East Council		-	-	-	-	438
Other		6,306	536	4,259	11,101	9,657
Total		42,901	79,644	34,982	157,527	58,369
NET INCOME/(EXPENDITURE)		21,010	(69,393)	(39,981)	(88,364)	50,044
Transfers between funds	15	(72,691)	66,858	5,833	-	-
Net movement in funds		(51,681)	(2,535)	(34,148)	(88,364)	50,044
RECONCILIATION OF FUNDS						
Total funds brought forward		351,947	4,142	169,022	525,111	475,067
TOTAL FUNDS CARRIED FORWARD		300,266	1,607	134,874	436,747	525,111

The notes form part of these financial statements

Congleton Rugby Union Football Club Ltd

Balance Sheet
31st May 2022

					31/5/22	31/5/21
	Notes	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	10	165,704	1,607	-	167,311	167,997
Investments	11	100	-	-	100	-
		165,804	1,607	-	167,411	167,997
CURRENT ASSETS						
Stocks	12	-	-	-	-	547
Debtors	13	18,343	-	-	18,343	-
Prepayments and accrued income		-	-	-	-	5,000
Cash at bank and in hand		117,087	-	134,873	251,960	359,280
		135,430	-	134,873	270,303	364,827
CREDITORS						
Amounts falling due within one year	14	(967)	-	-	(967)	(7,713)
NET CURRENT ASSETS		134,463	-	134,873	269,336	357,114
TOTAL ASSETS LESS CURRENT LIABILITIES		300,267	1,607	134,873	436,747	525,111
NET ASSETS		300,267	1,607	134,873	436,747	525,111
FUNDS	15					
Unrestricted funds					300,267	351,947
Restricted funds					136,480	173,164
TOTAL FUNDS					436,747	525,111

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Congleton Rugby Union Football Club Ltd

Balance Sheet - continued

31st May 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7th February 2023 and were signed on its behalf by:

M J Davies - Trustee

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements **for the Year Ended 31st May 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The following assets and liabilities are classified as financial instruments - trade creditors

Trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement 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 charity 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 cost 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

2. DONATIONS AND LEGACIES

	31/5/22	31/5/21
	£	£
Donations	1,406	50,836
Gift aid	6,395	5,366
Subscriptions	18,158	7,422
Match/training fees	2,479	-
Sponsorships	3,339	1,993
200+ club income	8,326	8,408
International tickets	1,032	-
	41,135	74,025

3. OTHER TRADING ACTIVITIES

	31/5/22	31/5/21
	£	£
Bar takings	13,218	-

4. INVESTMENT INCOME

	31/5/22	31/5/21
	£	£
Rents received	2,000	-
Grizzly profits	1,511	-
Deposit account interest	793	1,218
	4,304	1,218

5. INCOME FROM CHARITABLE ACTIVITIES

		31/5/22	31/5/21
	Activity	£	£
Grants	Cheshire Community Foundation	-	2,000
Grants	Cheshire East Council	-	21,370
Grants	Cheshire RFU	-	2,000
Grants	Congleton 4 Congleton	-	1,800
Grants	Congleton Inclosure Trust	10,000	4,000
Grants	Congleton Young People's Trust	-	250
Grants	NatWest Rugbyforce	-	500
		10,000	31,920

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Congleton Rugby Union Football Club Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st May 2022**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/5/22	31/5/21
	£	£
Depreciation - owned assets	4,127	3,124
Deficit on disposal of fixed assets	-	1
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st May 2022 nor for the year ended 31st May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st May 2022 nor for the year ended 31st May 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/5/22	31/5/21
	2	1
Coaching staff	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	47,526	(1)	26,500	74,025
Charitable activities				
Cheshire Community Foundation	-	2,000	-	2,000
Cheshire East Council	21,370	-	-	21,370
Cheshire RFU	2,000	-	-	2,000
Congleton 4 Congleton	-	1,800	-	1,800
Congleton Inclosure Trust	4,000	-	-	4,000
Congleton Young People's Trust	250	-	-	250
NatWest Rugbyforce	500	-	-	500
Investment income	1,218	-	-	1,218
Other income	1,250	-	-	1,250
Total	<u>78,114</u>	<u>3,799</u>	<u>26,500</u>	<u>108,413</u>
EXPENDITURE ON				
Raising funds	4,005	-	-	4,005
Charitable activities				
Match & training costs	10,679	-	3,180	13,859
Sport facility costs	28,194	1,800	416	30,410

Congleton Rugby Union Football Club Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st May 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £
Cheshire East Council	438	-	-	438
Other	5,758	714	3,185	9,657
Total	<u>49,074</u>	<u>2,514</u>	<u>6,781</u>	<u>58,369</u>
NET INCOME	29,040	1,285	19,719	50,044
Transfers between funds	<u>1,540</u>	<u>(1,540)</u>	<u>-</u>	<u>-</u>
Net movement in funds	30,580	(255)	19,719	50,044
RECONCILIATION OF FUNDS				
Total funds brought forward	321,367	4,397	149,303	475,067
TOTAL FUNDS CARRIED FORWARD	<u><u>351,947</u></u>	<u><u>4,142</u></u>	<u><u>169,022</u></u>	<u><u>525,111</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st June 2021	150,000	51,138	433	201,571
Additions	<u>-</u>	<u>559</u>	<u>2,882</u>	<u>3,441</u>
At 31st May 2022	<u>150,000</u>	<u>51,697</u>	<u>3,315</u>	<u>205,012</u>
DEPRECIATION				
At 1st June 2021	-	33,141	433	33,574
Charge for year	<u>-</u>	<u>3,177</u>	<u>950</u>	<u>4,127</u>
At 31st May 2022	<u>-</u>	<u>36,318</u>	<u>1,383</u>	<u>37,701</u>
NET BOOK VALUE				
At 31st May 2022	<u><u>150,000</u></u>	<u><u>15,379</u></u>	<u><u>1,932</u></u>	<u><u>167,311</u></u>
At 31st May 2021	<u><u>150,000</u></u>	<u><u>17,997</u></u>	<u><u>-</u></u>	<u><u>167,997</u></u>

The property owned in Park Street Congleton shown under Freehold Land and Buildings were revalued on 22 April 2014 at £150,000 by independent chartered surveyors Timothy A Brown Congleton. The carrying amount of the property would have been £60,129 if the asset was recorded under the cost model.

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	100
NET BOOK VALUE	
At 31st May 2022	100
At 31st May 2021	-

There were no investment assets outside the UK.

12. STOCKS

	31/5/22	31/5/21
	£	£
Stocks	-	547

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Amounts owed by group undertakings	18,343	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Trade creditors	(22)	2,818
Social security and other taxes	5	5
Pension creditor	86	-
Other creditors	538	248
Accrued expenses	360	4,642
	967	7,713

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

15. MOVEMENT IN FUNDS

	At 1/6/21 £	Net movement in funds £	Transfers between funds £	At 31/5/22 £
Unrestricted funds				
General fund	323,365	15,085	(43,691)	294,759
200+ Club	28,582	5,926	(29,000)	5,508
	<u>351,947</u>	<u>21,011</u>	<u>(72,691)</u>	<u>300,267</u>
Restricted funds				
M & J Special Interest	169,022	(39,982)	5,833	134,873
Making club house safer project	2,142	(535)	-	1,607
Club house repair	2,000	(68,858)	66,858	-
	<u>173,164</u>	<u>(109,375)</u>	<u>72,691</u>	<u>136,480</u>
TOTAL FUNDS	<u>525,111</u>	<u>(88,364)</u>	<u>-</u>	<u>436,747</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,585	(40,500)	15,085
200+ Club	8,326	(2,400)	5,926
	<u>63,911</u>	<u>(42,900)</u>	<u>21,011</u>
Restricted funds			
M & J Special Interest	(4,999)	(34,983)	(39,982)
Making club house safer project	1	(536)	(535)
Club house repair	10,250	(79,108)	(68,858)
	<u>5,252</u>	<u>(114,627)</u>	<u>(109,375)</u>
TOTAL FUNDS	<u>69,163</u>	<u>(157,527)</u>	<u>(88,364)</u>

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/20 £	Net movement in funds £	Transfers between funds £	At 31/5/21 £
Unrestricted funds				
General fund	298,193	23,632	1,540	323,365
200+ Club	23,174	5,408	-	28,582
	321,367	29,040	1,540	351,947
Restricted funds				
Sports equipment	1,540	-	(1,540)	-
M & J Special Interest	149,303	19,719	-	169,022
Making club house safer project	2,857	(715)	-	2,142
Club house repair	-	2,000	-	2,000
	153,700	21,004	(1,540)	173,164
TOTAL FUNDS				
	475,067	50,044	-	525,111

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,706	(46,074)	23,632
200+ Club	8,408	(3,000)	5,408
	78,114	(49,074)	29,040
Restricted funds			
M & J Special Interest	26,500	(6,781)	19,719
Making club house safer project	(1)	(714)	(715)
Club house repair	3,800	(1,800)	2,000
	30,299	(9,295)	21,004
TOTAL FUNDS			
	108,413	(58,369)	50,044

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/20 £	Net movement in funds £	Transfers between funds £	At 31/5/22 £
Unrestricted funds				
General fund	298,193	38,717	(42,151)	294,759
200+ Club	23,174	11,334	(29,000)	5,508
	<u>321,367</u>	<u>50,051</u>	<u>(71,151)</u>	<u>300,267</u>
Restricted funds				
Sports equipment	1,540	-	(1,540)	-
M & J Special Interest	149,303	(20,263)	5,833	134,873
Making club house safer project	2,857	(1,250)	-	1,607
Club house repair	-	(66,858)	66,858	-
	<u>153,700</u>	<u>(88,371)</u>	<u>71,151</u>	<u>136,480</u>
TOTAL FUNDS	<u>475,067</u>	<u>(38,320)</u>	<u>-</u>	<u>436,747</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,291	(86,574)	38,717
200+ Club	16,734	(5,400)	11,334
	<u>142,025</u>	<u>(91,974)</u>	<u>50,051</u>
Restricted funds			
M & J Special Interest	21,501	(41,764)	(20,263)
Making club house safer project	-	(1,250)	(1,250)
Club house repair	14,050	(80,908)	(66,858)
	<u>35,551</u>	<u>(123,922)</u>	<u>(88,371)</u>
TOTAL FUNDS	<u>177,576</u>	<u>(215,896)</u>	<u>(38,320)</u>

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2022

16. RELATED PARTY DISCLOSURES

None of the trustees received remuneration or other benefit from their work with the charity. There were no connections between the trustees of the charity with any of its suppliers; therefore in the current year there are no such related party transactions to report.

The charity's wholly owned subsidiary If You're Gonna Be A Bear Be A Grizzly Limited was formed during the year to operate the bar in Park Street Congleton. If You're Gonna Be A Bear Be A Grizzly Limited has a licence from the charity to operate these facilities and pays all of its profits to the charity by gift aid. The charity owns the entire share capital of 100 Ordinary £1 shares A Summary of the trading results are shown below:

	2022 £
Turnover	13,031
Cost of sales	(6,890)
Administrative expenses	(2,630)
Rent to charity	(2,000)
Net profit	1,511
Amount gift aided to charity	(1,511)
Retained in subsidiary	-
The Assets and liabilities were:	
Current assets	18,683
Current liabilities	(18,583)
Aggregate share capital and reserves	100

Congleton Rugby Union Football Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st May 2022

	31/5/22 £	31/5/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,406	50,836
Gift aid	6,395	5,366
Subscriptions	18,158	7,422
Match/training fees	2,479	-
Sponsorships	3,339	1,993
200+ club income	8,326	8,408
International tickets	1,032	-
	41,135	74,025
Other trading activities		
Bar takings	13,218	-
Investment income		
Rents received	2,000	-
Grizzly profits	1,511	-
Deposit account interest	793	1,218
	4,304	1,218
Charitable activities		
Grants	10,000	31,920
Other income		
Other income	506	1,250
Total incoming resources	69,163	108,413
EXPENDITURE		
Raising donations and legacies		
200+ club prizes	2,400	3,000
Function expenses	-	755
International ticket purchases	2,670	-
	5,070	3,755
Other trading activities		
Opening stock	547	250
Bar purchases	7,258	547
Closing stock	-	(547)
	7,805	250
Charitable activities		
Wages	29,242	2,339
Carried forward	29,242	2,339

This page does not form part of the statutory financial statements

Congleton Rugby Union Football Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st May 2022

	31/5/22 £	31/5/21 £
Charitable activities		
Brought forward	29,242	2,339
Pensions	332	-
Rent, rates and water	168	94
Insurance	1,943	1,923
Light and heat	1,838	4,443
Telephone	718	1,009
Advertising	32	50
Sundries	5,649	2,596
Match & training costs	8,237	7,426
Cleaning & laundry	1,309	30
Repairs & renewals	83,265	23,003
Subscription & licence fees	650	674
Donations	115	438
	133,498	44,025
 Other		
Motor Expenses	3,789	2,717
Fixtures and fittings	3,178	3,124
Computer equipment	950	-
	7,917	5,841
 Support costs		
Management		
Postage and stationery	53	42
Loss on sale of tangible fixed assets	-	1
	53	43
 Finance		
Bank charges	867	323
 Governance costs		
Independent examiner fees	360	360
Accountancy fees	1,544	2,064
Legal fees	413	640
Professional fees	-	1,068
	2,317	4,132
 Total resources expended		
	157,527	58,369
 Net (expenditure)/income		
	(88,364)	50,044

This page does not form part of the statutory financial statements

CONGLETON RUGBY UNION FOOTBALL CLUB LIMITED

England & Wales - Charity number 1155987

Accounts

REGISTERED COMPANY NUMBER: 08510437 (England and Wales)
REGISTERED CHARITY NUMBER: 1155987

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st May 2021
for
Congleton Rugby Union Football Club Ltd

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Contents of the Financial Statements
for the Year Ended 31st May 2021

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Detailed Statement of Financial Activities	16 to 17

Congleton Rugby Union Football Club Ltd

Report of the Trustees **for the Year Ended 31st May 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote community participation in healthy recreation by providing facilities for playing rugby union football (and other sports) ('facilities' means land, buildings, equipment and organising sporting activities);

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; to advance the education of children and young people through such means as the directors think fit in accordance with the law of charity.

The policies adopted in furtherance of these objects are to provide a safe and welcoming environment for all to enjoy playing and participating in sport (in particular rugby union football) and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 2020/21 season has again been a difficult one, due to the significant disruption caused by Covid-19. There has been no playing season, the clubhouse has been closed and all rugby activities stopped for large periods of time. This has had serious financial impacts due to reduced subscriptions and bar revenue. Despite this the club has focused on:

- Grant applications and fund raising to stabilise up the clubs financial position, and support the investment required in its facilities
- Investment in the clubhouse renovation and assessment of the work required to remediate the changing rooms
- Recruitment of a new Director of Rugby and Mini & Junior Director of Rugby

Whilst relocation remains a key objective of the Trustees, relocation activity has been curtailed due to the external environment and lack of opportunities. The more immediate focus is now to maintain and improve our existing facilities to better support our Club members and the wider community

FINANCIAL REVIEW

Reserves policy

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate. During the year it has also been recognised that substantial repairs were needed to the Club's Premises. The Clubhouse renovation has in the main been completed during the year with improvements to the Shower Block building taking place next year. To support this the Charity's funds are currently kept on deposit to be readily available at short notice.

Going concern

The Trustees have considered the potential impact of COVID-19 on the principal activities of the business and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Congleton Rugby Union Football Club Ltd

Report of the Trustees **for the Year Ended 31st May 2021**

FINANCIAL REVIEW

During the year under review the club has principally been funded by grants, donations, membership subscriptions and Gift Aid tax repayment claims. The Club continues to benefit from its charity status with an extension to the previous 3 year donation to fund the recruitment and employment of a Mini & Junior Director. The extension provides additional funding to enable the recruitment and employment of a club-wide Director of Rugby. Based on current expectations, sufficient funding is on place to finance both positions for the next three years.

The Financial results for the year are shown in the statement of financial activities on pages 5 to 12. As at 31 May 2021 total reserves were £525,111 (31 May 2020 £475,067) The Trustees will continue to monitor the reserves held by the charity.

Following the successful conversion of the Club into a Charity in 2014, the trustees have continued to benefit from Gift Aid tax relief. During the current period to 31 May 2021 Gift Aid tax repayments of £5,366 (31 May 2020 £33,163) were received by the Charity. A substantial part of this tax repayment relates to the donation for the Mini & Junior coach.

Restricted funds

Restricted funds are for Club development and maintenance comprising:-

Coaching

A three year donation agreement secured by the Club in 2019 to finance the costs of recruitment and employment of a coach for the Mini and Junior section.

Making Club House Safer Project

A Rugby Football Foundation capital grant to Make Our Clubhouse Safer in 2018.

Club House Repair

A grant from Congleton 4 Congleton & Cheshire Community Foundation to refurbish the Club House in 2020/21

The Club operates a Small Society Lottery called the 200 Club. All profits raised from this are for Club development although these funds are not included in these accounts as Restricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association along with its club rules, it constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The formal governing document is the Articles of Association adopted on 16 May 2016.

The charity was registered with the Charity Commission on 3 March 2014.

Recruitment and appointment of new trustees

Trustees are nominated by existing members using the forms available on the club website and are elected at the AGM. Vacant positions are advertised on the website, via social media and by word of mouth.

In accordance with the Articles of Association of Congleton RUFC all members of Congleton RUFC are Voting members. Members have one vote each. Any Voting Member may nominate another member to be a Trustee. In accordance with Clause 20 of the Articles of Association, retiring Trustees are eligible for re-election as Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08510437 (England and Wales)

Registered Charity number

1155987

Congleton Rugby Union Football Club Ltd

Report of the Trustees
for the Year Ended 31st May 2021

Registered office

Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Trustees

M Smith Director
P E Owen Director
A K Williams Director (resigned 5/10/2020)
M T Somers Director
A L Jones Director
P E J H Humphrey Director (resigned 17/8/2020)
L Purcell Director
Miss C A Lowe Director
M J Davies Director - Treasurer
P V Bernardi Director
A J Simms Director (resigned 26/7/2021)
C Brady Director - Chairman
S P Critchley Director (appointed 11/1/2021)
N T Davenport Director (appointed 5/10/2020)

Company Secretary

P V Bernardi

Independent Examiner

Mr Colin Higginson
ACCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 13th September 2021 and signed on its behalf by:



M J Davies - Trustee

**Independent Examiner's Report to the Trustees of
Congleton Rugby Union Football Club Ltd**

Independent examiner's report to the trustees of Congleton Rugby Union Football Club Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Colin Higginson
ACCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

13th September 2021

Congleton Rugby Union Football Club Ltd

Statement of Financial Activities
for the Year Ended 31st May 2021

					Year Ended 31/5/21	Period 1/1/19 to 31/5/20
	Notes	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £	Total funds £
INCOME AND						
ENDOWMENTS FROM						
Donations and legacies	2	47,526	(1)	26,500	74,025	203,189
Charitable activities						
Cheshire Community Foundation	5	-	2,000	-	2,000	-
Cheshire East Council		21,370	-	-	21,370	10,000
Cheshire RFU		2,000	-	-	2,000	-
Congleton 4 Congleton		-	1,800	-	1,800	-
Congleton Inclosure Trust		4,000	-	-	4,000	-
Congleton Young People's Trust		250	-	-	250	-
NatWest Rugbyforce		500	-	-	500	-
Other trading activities	3	-	-	-	-	28,702
Investment income	4	1,218	-	-	1,218	1,709
Other income		1,250	-	-	1,250	165
Total		78,114	3,799	26,500	108,413	243,765
EXPENDITURE ON						
Raising funds		4,005	-	-	4,005	31,352
Charitable activities						
Match & training costs		10,679	-	3,180	13,859	57,533
Sport facility costs		28,194	1,800	416	30,410	25,364
Cheshire East Council		438	-	-	438	963
Other		5,758	714	3,185	9,657	26,537
Total		49,074	2,514	6,781	58,369	141,749
NET INCOME		29,040	1,285	19,719	50,044	102,016
Transfers between funds	14	1,540	(1,540)	-	-	-
Net movement in funds		30,580	(255)	19,719	50,044	102,016
RECONCILIATION OF FUNDS						
Total funds brought forward		321,367	4,397	149,303	475,067	373,051
TOTAL FUNDS CARRIED FORWARD		351,947	4,142	169,022	525,111	475,067

The notes form part of these financial statements

Congleton Rugby Union Football Club Ltd

Balance Sheet

31st May 2021

				31/5/21	31/5/20
		Unrestricted funds	Restricted funds	M & J Special Interest	
	Notes	£	£	£	
FIXED ASSETS					
Tangible assets	11	165,855	2,142	-	167,997
					165,034
CURRENT ASSETS					
Stocks	12	547	-	-	547
Prepayments and accrued income		-	-	5,000	250
Cash at bank and in hand		193,258	2,000	164,022	5,000
		<u>193,805</u>	<u>2,000</u>	<u>169,022</u>	<u>359,280</u>
					310,383
					<u>364,827</u>
					310,633
CREDITORS					
Amounts falling due within one year	13	(7,713)	-	-	(7,713)
					(600)
NET CURRENT ASSETS		<u>186,092</u>	<u>2,000</u>	<u>169,022</u>	<u>357,114</u>
					310,033
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>351,947</u>	<u>4,142</u>	<u>169,022</u>	<u>525,111</u>
					475,067
NET ASSETS		<u>351,947</u>	<u>4,142</u>	<u>169,022</u>	<u>525,111</u>
					475,067
FUNDS	14				
Unrestricted funds					351,947
Restricted funds					173,164
TOTAL FUNDS					<u>525,111</u>
					475,067

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Congleton Rugby Union Football Club Ltd

Balance Sheet - continued

31st May 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th September 2021 and were signed on its behalf by:



M J Davies - Trustee

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements **for the Year Ended 31st May 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The following assets and liabilities are classified as financial instruments - trade creditors

Trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement 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 charity 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 cost 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Congleton Rugby Union Football Club Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st May 2021**

2. DONATIONS AND LEGACIES

	Year Ended 31/5/21	Period 1/1/19 to 31/5/20
	£	£
Donations	50,836	115,293
Gift aid	5,366	33,163
Subscriptions	7,422	27,182
Match/training fees	-	4,562
Sponsorships	1,993	1,500
200+ club income	8,408	13,115
International tickets	-	5,211
Functions	-	3,163
	<u>74,025</u>	<u>203,189</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31/5/21	Period 1/1/19 to 31/5/20
	£	£
Bar takings	-	28,702
	<u>-</u>	<u>28,702</u>

4. INVESTMENT INCOME

	Year Ended 31/5/21	Period 1/1/19 to 31/5/20
	£	£
Deposit account interest	1,218	1,709
	<u>1,218</u>	<u>1,709</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31/5/21	Period 1/1/19 to 31/5/20
		£	£
Grants	Cheshire Community Foundation	2,000	-
Grants	Cheshire East Council	21,370	10,000
Grants	Cheshire RFU	2,000	-
Grants	Congleton 4 Congleton	1,800	-
Grants	Congleton Inclosure Trust	4,000	-
Grants	Congleton Young People's Trust	250	-
Grants	NatWest Rugbyforce	500	-
		<u>31,920</u>	<u>10,000</u>

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Congleton Rugby Union Football Club Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31st May 2021**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31/5/21 £	Period 1/1/19 to 31/5/20 £
Depreciation - owned assets	3,124	11,036
Deficit on disposal of fixed assets	1	-
	<u>3,125</u>	<u>11,036</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st May 2021 nor for the period ended 31st May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st May 2021 nor for the period ended 31st May 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31/5/21	Period 1/1/19 to 31/5/20
Coaching staff	1	4
	<u>1</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	69,115	(1)	134,075	203,189
Charitable activities				
Cheshire East Council	10,000	-	-	10,000
Other trading activities	28,702	-	-	28,702
Investment income	1,709	-	-	1,709
Other income	165	-	-	165
Total	<u>109,691</u>	<u>(1)</u>	<u>134,075</u>	<u>243,765</u>
EXPENDITURE ON				
Raising funds	31,352	-	-	31,352

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	M & J Special Interest £	Total funds £
Charitable activities				
Match & training costs	24,054	-	33,479	57,533
Sport facility costs	24,837	-	527	25,364
Cheshire East Council	963	-	-	963
Other	14,129	2,144	10,264	26,537
Total	95,335	2,144	44,270	141,749
NET INCOME/(EXPENDITURE)	14,356	(2,145)	89,805	102,016
Transfers between funds	161	-	(161)	-
Net movement in funds	14,517	(2,145)	89,644	102,016
RECONCILIATION OF FUNDS				
Total funds brought forward	306,850	6,542	59,659	373,051
TOTAL FUNDS CARRIED FORWARD	321,367	4,397	149,303	475,067

10. REPORTING PERIOD CHANGES

In order to make the accounts more relevant to the users last year the trustees decided to align the accounting period with the rugby playing season under the Companies Act rules.

The 2020 reporting period was extended by 5 months from the expected year end of 31 December 2019 to 31 May 2020 resulting in a 17 month period; the comparative figures shown from the 2020 period are not entirely comparable to the 2021 12 month period because of this.

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2021

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st June 2020	150,000	45,077	433	195,510
Additions	-	6,088	-	6,088
Disposals	-	(27)	-	(27)
At 31st May 2021	150,000	51,138	433	201,571
DEPRECIATION				
At 1st June 2020	-	30,043	433	30,476
Charge for year	-	3,124	-	3,124
Eliminated on disposal	-	(26)	-	(26)
At 31st May 2021	-	33,141	433	33,574
NET BOOK VALUE				
At 31st May 2021	150,000	17,997	-	167,997
At 31st May 2020	150,000	15,034	-	165,034

The property owned in Park Street Congleton shown under Freehold Land and Buildings were revalued on 22 April 2014 at £150,000 by independent chartered surveyors Timothy A Brown Congleton. The carrying amount of the property would have been £60,129 if the asset was recorded under the cost model.

12. STOCKS

	31/5/21 £	31/5/20 £
Stocks	547	250

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/21 £	31/5/20 £
Trade creditors	2,818	(280)
Social security and other taxes	5	498
Other creditors	248	22
Accrued expenses	4,642	360
	7,713	600

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2021

14. MOVEMENT IN FUNDS

	At 1/6/20 £	Net movement in funds £	Transfers between funds £	At 31/5/21 £
Unrestricted funds				
General fund	298,193	23,632	1,540	323,365
200+ Club	23,174	5,408	-	28,582
	<u>321,367</u>	<u>29,040</u>	<u>1,540</u>	<u>351,947</u>
Restricted funds				
Sports equipment	1,540	-	(1,540)	-
M & J Special Interest	149,303	19,719	-	169,022
Making club house safer project	2,857	(715)	-	2,142
Club house repair	-	2,000	-	2,000
	<u>153,700</u>	<u>21,004</u>	<u>(1,540)</u>	<u>173,164</u>
TOTAL FUNDS	<u>475,067</u>	<u>50,044</u>	<u>-</u>	<u>525,111</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,706	(46,074)	23,632
200+ Club	8,408	(3,000)	5,408
	<u>78,114</u>	<u>(49,074)</u>	<u>29,040</u>
Restricted funds			
M & J Special Interest	26,500	(6,781)	19,719
Making club house safer project	(1)	(714)	(715)
Club house repair	3,800	(1,800)	2,000
	<u>30,299</u>	<u>(9,295)</u>	<u>21,004</u>
TOTAL FUNDS	<u>108,413</u>	<u>(58,369)</u>	<u>50,044</u>

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/5/20 £
Unrestricted funds				
General fund	293,816	4,216	161	298,193
200+ Club	13,034	10,140	-	23,174
	<u>306,850</u>	<u>14,356</u>	<u>161</u>	<u>321,367</u>
Restricted funds				
Sports equipment	2,292	(752)	-	1,540
M & J Special Interest	59,659	89,805	(161)	149,303
Making club house safer project	4,250	(1,393)	-	2,857
	<u>66,201</u>	<u>87,660</u>	<u>(161)</u>	<u>153,700</u>
TOTAL FUNDS	<u>373,051</u>	<u>102,016</u>	<u>-</u>	<u>475,067</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,576	(92,360)	4,216
200+ Club	13,115	(2,975)	10,140
	<u>109,691</u>	<u>(95,335)</u>	<u>14,356</u>
Restricted funds			
Sports equipment	(1)	(751)	(752)
M & J Special Interest	134,075	(44,270)	89,805
Making club house safer project	-	(1,393)	(1,393)
	<u>134,074</u>	<u>(46,414)</u>	<u>87,660</u>
TOTAL FUNDS	<u>243,765</u>	<u>(141,749)</u>	<u>102,016</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st May 2021.

Congleton Rugby Union Football Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st May 2021

16. POST BALANCE SHEET EVENTS

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Directors acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review of the business as discussed below:

Government assistance

This year the charity has taken advantage of Cheshire East small business government grants totalling £21,370.

Congleton Rugby Union Football Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st May 2021

	Year Ended 31/5/21	Period 1/1/19 to 31/5/20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,836	115,293
Gift aid	5,366	33,163
Subscriptions	7,422	27,182
Match/training fees	-	4,562
Sponsorships	1,993	1,500
200+ club income	8,408	13,115
International tickets	-	5,211
Functions	-	3,163
	74,025	203,189
Other trading activities		
Bar takings	-	28,702
Investment income		
Deposit account interest	1,218	1,709
Charitable activities		
Grants	31,920	10,000
Other income		
Other income	1,250	165
Total incoming resources	108,413	243,765
EXPENDITURE		
Raising donations and legacies		
200+ club prizes	3,000	2,975
Function expenses	755	3,313
International ticket purchases	-	5,084
Fundraising functions expenses	-	1,708
	3,755	13,080
Other trading activities		
Opening stock	250	963
Bar purchases	547	17,559
Closing stock	(547)	(250)
	250	18,272
Charitable activities		
Wages	2,339	31,126
Carried forward	2,339	31,126

This page does not form part of the statutory financial statements

Congleton Rugby Union Football Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st May 2021

	Year Ended 31/5/21 £	Period 1/1/19 to 31/5/20 £
Charitable activities		
Brought forward	2,339	31,126
Social security	-	795
Rent, rates and water	94	395
Insurance	1,923	1,133
Light and heat	4,443	10,911
Telephone	1,009	1,093
Advertising	50	1,584
Sundries	2,596	1,954
Match & training costs	7,426	19,928
Cleaning & laundry	30	3,480
Repairs & renewals	23,003	9,645
Subscription & licence fees	674	646
Donations	438	963
	44,025	83,653
Other		
Motor Expenses	2,717	8,791
Fixtures and fittings	3,124	10,904
Computer equipment	-	130
	5,841	19,825
Support costs		
Management		
Postage and stationery	42	207
Loss on sale of tangible fixed assets	1	-
	43	207
Finance		
Bank charges	323	1,333
Governance costs		
Independent examiner fees	360	360
Accountancy fees	2,064	2,949
Legal fees	640	680
Professional fees	1,068	1,390
	4,132	5,379
Total resources expended	58,369	141,749
Net income	50,044	102,016

