

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

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for the Year Ended 31st May 2021

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

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

- 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 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
	<hr/> 74,025	<hr/> 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	<hr/> 108,413	<hr/> 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
	<hr/> 3,755	<hr/> 13,080
Other trading activities		
Opening stock	250	963
Bar purchases	547	17,559
Closing stock	(547)	(250)
	<hr/> 250	<hr/> 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
	<hr/> 44,025	<hr/> 83,653
Other		
Motor Expenses	2,717	8,791
Fixtures and fittings	3,124	10,904
Computer equipment	-	130
	<hr/> 5,841	<hr/> 19,825
Support costs		
Management		
Postage and stationery	42	207
Loss on sale of tangible fixed assets	1	-
	<hr/> 43	<hr/> 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
	<hr/> 4,132	<hr/> 5,379
Total resources expended	<hr/> 58,369	<hr/> 141,749
Net income	<hr/> <hr/> 50,044	<hr/> <hr/> 102,016

