

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

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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

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
	=====	=====

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	=====	=====

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	===== 78,114	===== 3,799	===== 26,500	===== 108,413
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
	<hr/>
NET BOOK VALUE	
At 31st May 2022	100
	<hr/>
At 31st May 2021	-
	<hr/>

There were no investment assets outside the UK.

12. STOCKS

	31/5/22	31/5/21
	£	£
Stocks	-	547
	<hr/>	<hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>
	967	7,713
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>
	153,700	21,004	(1,540)	173,164
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>475,067</u>	<u>50,044</u>	<u>-</u>	<u>525,111</u>

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
	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>
	30,299	(9,295)	21,004
	<hr/>	<hr/>	<hr/>
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 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)
	<hr/>
Net profit	1,511
Amount gift aided to charity	(1,511)
	<hr/>
Retained in subsidiary	-
	<hr/> <hr/>
The Assets and liabilities were:	
Current assets	18,683
Current liabilities	(18,583)
	<hr/>
Aggregate share capital and reserves	100
	<hr/> <hr/>

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	-
	<hr/> 41,135	<hr/> 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
	<hr/> 4,304	<hr/> 1,218
Charitable activities		
Grants	10,000	31,920
Other income		
Other income	506	1,250
	<hr/>	<hr/>
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	-
	<hr/> 5,070	<hr/> 3,755
Other trading activities		
Opening stock	547	250
Bar purchases	7,258	547
Closing stock	-	(547)
	<hr/> 7,805	<hr/> 250
Charitable activities		
Wages	29,242	2,339
Carried forward	29,242	2,339

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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
	<hr/> 133,498	<hr/> 44,025
Other		
Motor Expenses	3,789	2,717
Fixtures and fittings	3,178	3,124
Computer equipment	950	-
	<hr/> 7,917	<hr/> 5,841
Support costs		
Management		
Postage and stationery	53	42
Loss on sale of tangible fixed assets	-	1
	<hr/> 53	<hr/> 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
	<hr/> 2,317	<hr/> 4,132
Total resources expended	<hr/> 157,527	<hr/> 58,369
Net (expenditure)/income	<hr/> <hr/> (88,364)	<hr/> <hr/> 50,044

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