

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

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### 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

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# 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 2024**

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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

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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***

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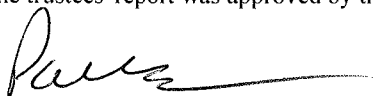
### *Recruitment and appointment of trustees*

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

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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).

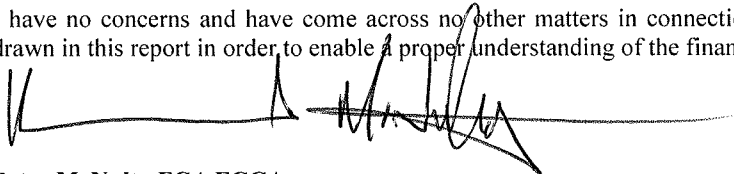
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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 £
<b>Income from:</b>									
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
<b>Total income</b>		<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>
<b>Expenditure on:</b>									
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
<b>Total expenditure</b>		<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>
<b>Net expenditure</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	15		162,402		164,175
Investments	16		100		100
			<u>162,502</u>		<u>164,275</u>
<b>Current assets</b>					
Debtors	17	14,722		15,728	
Cash at bank and in hand		181,952		225,154	
		<u>196,674</u>		<u>240,882</u>	
<b>Creditors: amounts falling due within one year</b>	18	(1,814)		(913)	
<b>Net current assets</b>			<u>194,860</u>		<u>239,969</u>
<b>Total assets less current liabilities</b>			<u>357,362</u>		<u>404,244</u>
<b>The funds of the charity</b>					
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>

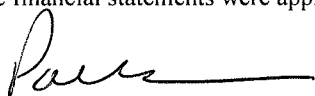
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.

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**

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### **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>
<b>Donations and gifts</b>		
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>
<b>Grants</b>		
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 £
<b>Match and training fees</b>		
Sale of goods	2,281	2,692
Other income	2,609	2,527
<b>200+ club income</b>		
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
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
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
<b>Share of support and governance costs (see note 9)</b>								
Governance	5,044	-	-	5,044	2,811	-	-	2,811
	106,596	2,750	900	110,246	84,640	2,550	654	87,844
<b>Analysis by fund</b>								
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
<b>Analysed between:</b>		
Match and training costs	5,044	2,811
<b>Governance costs comprise:</b>	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
<b>Employment costs</b>	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 £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Cost or valuation</b>			
At 1 June 2023 & 31 May 2024			100
<b>Carrying amount</b>			
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 £
<b>Amounts falling due within one year:</b>		
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 £
<b>Defined contribution schemes</b>		
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>
<b>Previous year:</b>	<b>At 1 June 2022</b>	<b>Resources At 31 May 2023 expended</b>	
	£	£	£
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>
<b>Previous year:</b>	<b>At 1 June 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 May 2023</b>	
	£	£	£	£	£
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
	£	£	£	£
<b>At 31 May 2024:</b>				
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
	£	£	£	£
<b>At 31 May 2023:</b>				
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**

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### 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	