

Company registration number 08510437 (England and Wales)

Charity registration number 1155987 (England and Wales)

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

LEGAL AND ADMINISTRATIVE INFORMATION

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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CONGLETON RUGBY UNION FOOTBALL CLUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2025

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

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

Objectives and activities

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

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

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

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

Public benefit

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance

Significant activities and achievements against objectives

Senior Rugby

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

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

Mini and Junior Rugby

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

Clubhouse and Off field activities

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

Focus for the 2025 – 2026 season

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

FOR THE YEAR ENDED 31 MAY 2025

Financial review

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

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

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

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

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

Investment

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

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

Restricted funds

M & J Special Interest

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

Making club house safer project

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

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

Reserves policy

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

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

Structure, governance and management

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

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

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

FOR THE YEAR ENDED 31 MAY 2025

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

Mr P V Bernardi

Mr C Brady

(Resigned 16 September 2024)

Mr J Gallimore

Mrs A S Procter-Leese

Mr M J Davies

Mr A L Jones

Miss C A Lowe

Mr J A Ball

Dr J S Lea

Mr A D Bygrave

Mr W R Gear

(Resigned 15 September 2025)

Mrs S H Hennam-Dale

(Resigned 15 September 2025)

Mr K D Gear

(Appointed 16 September 2024)

Recruitment and appointment of trustees

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

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

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

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

Mr P V Bernardi

Trustee

22 January 2026

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Peter McNulty FCA FCCA

Hammond McNulty LLP

Bank House

Market Square

Congleton

Cheshire

CW12 1ET

England

22 January 2026

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

FOR THE YEAR ENDED 31 MAY 2025

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

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

BALANCE SHEET

AS AT 31 MAY 2025

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

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

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

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

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

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

Mr P V Bernardi
Trustee

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

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

4 Income from charitable activities

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

5 Income from other trading activities

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

6 Income from investments

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

7 Expenditure on charitable activities

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

8 Support costs allocated to activities

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

9 Net movement in funds

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

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

11 Employees

(Continued)

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

12 Other expenditure

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

13 Taxation

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

14 Tangible fixed assets

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

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

	2025 £	2024 £
Freehold	60,129	60,129

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

15 Fixed asset investments

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

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

16 Debtors

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

17 Creditors: amounts falling due within one year

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

18 Retirement benefit schemes

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

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

19 Restricted funds

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

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

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

20 Restricted funds - M & J Special Interest

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

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

21 Unrestricted funds

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

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

22 Analysis of net assets between funds

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

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

22 Analysis of net assets between funds

(Continued)

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

23 Related party transactions

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

24 Subsidiaries

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

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

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

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

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