

COMPANY NUMBER
REGISTERED CHARITY NUMBER

05208786
1165821

**RUGBY BOROUGH SPORTS TRUST
LIMITED**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025**

RUGBY BOROUGH SPORTS TRUST LIMITED
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025
COMPANY NUMBER- 05208786
REGISTERED CHARITY NUMBER – 1165821

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered office:

Kilsby Lane
Rugby
Warwickshire
CV21 4PN

The trustees who have served during the year:

- Brian Crinigan (Chair)
- Angela Cresswell
- Lewis Graham Taylor (appointed January 2025)

OBJECTIVES AND PRINIPAL ACTIVITIES

The objects of the charity are to promote community participation in healthy recreation, advance amateur sport and advance the education and development of children and young people through the provision of football and other sporting opportunities.

The Trust delivers programmes and activities that provide accessible sporting, educational and recreational opportunities for people across Rugby and the surrounding communities. Particular emphasis is placed on engaging children and young people, encouraging participation in physical activity, improving health and wellbeing and supporting community cohesion.

ACHIEVEMENTS AND PERFORMANCE

During the year the Trust continued to expand its community impact through the delivery of football, educational and sports participation programmes.

Key achievements included:

- Providing structured football and sports activities for children, young people and adults.
- Supporting community participation in healthy recreation and physical activity.
- Working in partnership with local organisations, schools, clubs and community groups.
- Maintaining and developing facilities and resources that enable participation in sport.
- Promoting inclusion and opportunities for individuals who may otherwise face barriers to participation.

The trustees are pleased that participation levels and community engagement continued to grow during the year and that the Trust remains well placed to support the health, wellbeing and development of local residents.

FINANCIAL REVIEW

The Trust reported total income of £239,421 during the year and total expenditure of £113,963.

The trustees are satisfied with the charity's financial position and continue to monitor income streams, expenditure commitments and reserves to ensure the long-term sustainability of the organisation.

The charity continues to seek funding opportunities, grants, sponsorship and partnership arrangements to support future development and community delivery.

RESERVES POLICY

The trustees maintain reserves at a level considered appropriate to safeguard the continuity of the charity's activities

The trustees review reserve levels regularly as part of their financial management and risk assessment processes.

RISK MANAGEMENT

The trustees have considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks.

Areas reviewed include:

- Financial management and controls.
- Safeguarding of children and vulnerable adults.
- Health and safety.
- Governance and compliance.
- Operational sustainability.

The trustees regularly review policies and procedures to ensure appropriate controls remain in place.

PLANS FOR FUTURE PERIODS

The Trust intends to:

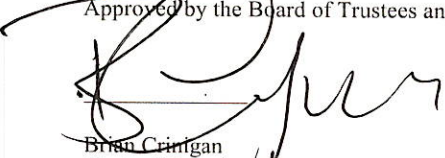
- Increase participation opportunities across all age groups.
- Strengthen partnerships with schools, local authorities and community organisations.
- Develop and enhance facilities available for community use.
- Secure additional funding to expand programme delivery.
- Continue promoting sport, education and healthy lifestyles across Rugby and surrounding areas.

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The trustees confirm that they have complied with their duties under charity law and have had due regard to the Charity Commission's guidance on public benefit.

Approved by the Board of Trustees and signed on its behalf.


Brian Crimigan
Chair of Trustees

Date : 12/6/26

Charity Name		Rugby	Charity No		1165821	
Borough Sports Trust Limited			Company No		05208786	
Annual accounts for the period						
Period start date		01/09/2024	To	Period end date	31/08/2025	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity

Income (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Expenditure (Note 4)

Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

Total

Net income/(expenditure) before tax for the reporting period

Tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

(Note 5)

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	100,850	19,791	-	120,641	163,700
S02	-	-	-	-	-
S03	73,485	-	-	73,485	71,312
S04	4,345	-	-	4,345	4,410
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	178,680	19,791	-	198,471	239,421
S08	-	-	-	-	-
S09	-	-	-	-	-
S10	-	-	-	-	-
S11	100,171	-	-	100,171	113,963
S12	100,171	-	-	100,171	113,963
S13	78,509	19,791	-	98,300	125,458
S14	-	-	-	-	-
S15	78,509	19,791	-	98,300	125,458
S16	-	-	-	-	-
S17	78,509	19,791	-	98,300	125,458
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	78,509	19,791	-	98,300	125,458
S23	836,275	2,063,167	-	2,899,442	2,773,984
S24	914,784	2,082,958	-	2,997,742	2,899,442

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets	B01	-	-	-	-	-
Tangible assets (Note 7)	B02	-	3,077,684	-	3,077,684	3,120,992
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	-	3,077,684	-	3,077,684	3,120,992
Current assets						
Stocks	B06	-	-	-	-	-
Debtors (Note 8)	B07	122,009	-	-	122,009	121,884
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 10)	B09	6,929	-	-	6,929	47,190
Total current assets	B10	128,938	-	-	128,938	169,074
Creditors: amounts falling due within one year (Note 9)	B11	208,880	-	-	208,880	390,624
Net current assets/(liabilities)	B12	- 79,942	-	-	- 79,942	- 221,550
Total assets less current liabilities	B13	- 79,942	3,077,684	-	2,997,742	2,899,442
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	- 79,942	3,077,684	-	2,997,742	2,899,442
Funds of the Charity						
Endowment funds	B17	-	-	-	-	-
Restricted income funds	B18	-	471,934	-	471,934	452,143
Unrestricted funds	B19	487,270	-	-	487,270	408,761
Revaluation reserve	B20	-	2,038,538	-	2,038,538	2,038,538
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	487,270	2,510,472	-	2,997,742	2,899,442

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Brian Crinigan	21/05/2026

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Brian Crinigan	21/05/2026

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☐

No*

☒

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Section C	Notes to the accounts	(cont)
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Note 2 Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
		✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
		✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	0	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
	✓	

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
		✓

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
✓		

Income from membership

Membership subscriptions received in the nature of a gift are recognised in Donations

Yes*	No*	N/a*

subscriptions	and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes*	No*	N/a*			✓			
		✓												
Yes*	No*	N/a*												
		✓												
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
2.3 EXPENDITURE AND LIABILITIES														
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓						
Yes*	No*	N/a*												
✓	✓	✓												
2.4 ASSETS														
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓	Yes*	No*	N/a*			✓
Yes*	No*	N/a*												
		✓												
Yes*	No*	N/a*												
		✓												
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓	Yes*	No*	N/a*			✓
Yes*	No*	N/a*												
		✓												
Yes*	No*	N/a*												
		✓												
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓	Yes*	No*	N/a*			✓
Yes*	No*	N/a*												
		✓												
Yes*	No*	N/a*												
		✓												
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	100,850		-	100,850	139,071
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	19,791	-	19,791	24,629
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		100,850	19,791	-	120,641	163,700
Charitable activities:	Grants	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:	Astro Turf Hire	73,485	-	-	73,485	71,312
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		73,485	-	-	73,485	71,312
Income from investments:	Interest income	4,345	-	-	4,345	4,410
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		4,345	-	-	4,345	4,410
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		178,680	19,791	-	198,471	239,421

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 4

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Accountancy fees (Note 6)	1,147	-	-	1,147	1,050	-	-	1,050
Bank Charges	98	-	-	98	84	-	-	84
Depreciation	87,058	-	-	87,058	92,581	-	-	92,581
Interest	-	-	-	-	-	-	-	-
Other Legal fees	-	-	-	-	-	-	-	-
Postage	-	-	-	-	54	-	-	54
Exceptional - P/L on disposal of plant and VAT disallowed under partial exemption	-	-	-	-	145	-	-	145
	84	-	-	84	11,153	-	-	11,153
Repairs and maintenance	11,786	-	-	11,786	9,186	-	-	9,186
Sundry Expenses	-	-	-	-	-	-	-	-
Total other expenditure	100,171	-	-	100,171	113,963	-	-	113,963
TOTAL EXPENDITURE	100,171	-	-	100,171	113,963	-	-	113,963

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 5 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Total extraordinary items		-	-

Section C**Notes to the accounts****Note 6** Details of certain types of expenditure**Note 6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
-	-
-	-
-	-
1,147	1,050

Section C**Notes to the accounts****(cont)****Note 7****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***7.1 Cost or valuation**

	Freehold land & buildings	Astro and 3G Pitches	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	2,210,992	1,251,282	32,385	103,236	3,597,895
Additions		21,510	21,990	250	43,750
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	2,210,992	1,272,792	54,375	103,486	3,641,645

7.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	408,690	10,660	57,553	476,904
Disposals	-				-
Depreciation	-	69,128	8,743	9,186	87,057
Impairment	-				-
Transfers*	-	-	-	-	-
At end of the year	-	477,818	19,403	66,739	563,961

7.3 Net book value

Net book value at the beginning of the year	2,210,992	842,592	21,725	45,682	3,120,992
Net book value at the end of the year	2,210,992	794,974	34,972	36,746	3,077,684

7.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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7.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

This year

Last year

the effective date of the revaluation

--	--

the name of independent valuer, if applicable

--	--

the methods applied and significant assumptions

--	--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--	--

7.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Section C**Notes to the accounts****(cont)****Note 8 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors	1,300.0	1,200.0
Prepayments and accrued income	-	-
Other debtors	120,709.0	120,684.0
Total	122,009.0	121,884.0

Complete 8.2 where a material debtor is recoverable more than a year after the reporting date.

8.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	116,389.0	116,364.0
Total	116,389.0	116,364.0

Section C**Notes to the accounts****(cont)****Note 9 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***9.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	27,932	152,277	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,190	1,190	-	-
Taxation and social security	65	- 1,722	-	-
Other creditors	179,693	238,879	-	-
Total	208,880	390,624	-	-

9.2 Deferred income*Please complete this note if the charity has deferred**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 10 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
6,930	47,190
-	-
6,930	47,190

Section C	Notes to the accounts	(cont)
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Note 11	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the trustees of Rugby Borough Sports Trust Limited

I report on the accounts of the Trust for the year ended 31st August 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the commission under section 145(S)(b) of the 2011 Act
- To state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in the accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Anna Young

12th June 2026

Association of Chartered Certified Accountants
23a High Street, Welford, Northants, NN6 6HT