

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st AUGUST 2025

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MOSBOROUGH RUGBY UNION FOOTBALL CLUB

Legal and Administrative Information

Charity name:	MOSBOROUGH RUGBY UNION FOOTBALL CLUB
Charity registration number:	1184188
Trustees who served in the year under review;	John Knight Nicola Lidster Heidi Newman John Staton Anthony Bremner Arnold Hattersley David Pattimore Elizabeth Barr McLaughlin Armstrong (appointed 1st May 2025) Tony Kay (resigned 1st May 2025) David Warnock (resigned 1st May 2025)
Principal address	47 Sutherland Farm View Bolsover Chesterfield Derbyshire S44 6GT
Bankers:	HSBC Bank PLC
Independent Examiner:	Halsdene Accountancy Ltd 85 Doncaster Road Wath Upon Dearne Rotherham S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

The trustees present their report and financial statements for the period ended 31st August 2025.

The club was registered as a Charitable Incorporated Organisation on 1st July 2019.

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 club's governing documents, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1st January 2016)

Objectives and activities

The club's objects are:

- 1) To promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- 2) 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.

Financial Review

The charity had a surplus for the period of £3,215 (2024 deficit £10,765).

TRUSTEES

The following have served as trustees during the period:

John Knight
Nicola Lidster
Heidi Newman
John Staton
Anthony Bremner
Arnold Hattersley
David Pattimore
Elizabeth Barr McLaughlin Armstrong (appointed 1st May 2025)
Tony Kay (resigned 1st May 2025)
David Warnock (resigned 1st May 2025)

All trustees are members of the Club and none of the trustees has any beneficial interest in the Club.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

TRUSTEES RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make sound judgements and estimates that are reasonable and prudent;
- 3) state whether appointed accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

This report was approved by the Board and signed on its behalf by:

Mr J Knight
Trustee

9th December 2025

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission (under
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with 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 the 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 statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Dearden FFA FIPA

9th December 2025

Halsdene Accountancy Ltd
85 Doncaster Road
Wath Upon Dearne
Rotherham
S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

PROFIT & LOSS ACCOUNT
FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

	2025 £	2024 £
Income	104,339	44,593
Interest and investment income	-	-
Gross income in the reporting period	104,339	44,593
Expenditure	101,123	55,358
Total expenditure in the reporting period	101,123	55,358
Net income / (expenditure) for the financial year	3,215	(10,765)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE 17 MONTH
PERIOD ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2024 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	70,218	-	-	70,218	28,755
Other trading activities	4	34,121	-	-	34,121	15,838
Investment income		-	-	-	-	-
Total		<u>104,339</u>	<u>-</u>	<u>-</u>	<u>104,339</u>	<u>44,593</u>
EXPENDITURE ON:						
Raising funds	5	91,691			91,691	53,896
Charitable activities	6	9,432	-	-	9,432	1,462
Total		<u>101,123</u>	<u>-</u>	<u>-</u>	<u>101,123</u>	<u>55,358</u>
Net income / (expenditure)		<u>3,215</u>	<u>-</u>	<u>-</u>	<u>3,215</u>	<u>(10,765)</u>
Other gains / (losses)		-	-	-	-	-
Net movement in funds		<u>3,215</u>	<u>-</u>	<u>-</u>	<u>3,215</u>	<u>(10,765)</u>
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st April 2024		56,403	-	-	56,403	67,168
Net income / (expenditure)		3,215	-	-	3,215	(10,765)
Other gains / (losses)		-			-	-
Total funds carried forward at 31 August 2025		<u>59,618</u>	<u>-</u>	<u>-</u>	<u>59,618</u>	<u>56,403</u>

Balance Sheet
At 31 August 2025

CURRENT ASSETS	2025	2024
	£	£
Cash at bank	61,067	62,058
CREDITORS: Amounts falling due within one year	<u>1,449</u>	<u>5,655</u>
Net current assets or liabilities	<u>59,618</u>	<u>56,403</u>
Total net assets or liabilities	<u><u>59,618</u></u>	<u><u>56,403</u></u>
 THE FUNDS OF THE CHARITY		
Unrestricted funds	59,618	56,403
TOTAL CHARITY FUNDS	<u><u>59,618</u></u>	<u><u>56,403</u></u>

The financial statements were approved by the board on 9th December 2025 and signed on its behalf by:

Mr J Knight
Trustee (Treasurer)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

1 CHARITY INFORMATION

Mosborough Rugby Union Football Club is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

2 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard (FRS102) for charities, effective January 2015 (SORP)

(b) Incoming resources

Income of all types is included in full in the Statement of Financial Activities as soon as it is received. Adjustments are made to include the amounts due but not yet received at the year end, and to exclude amounts received during the year that relate to other years.

(c) Resources expended

All expenditure, other than that for the purchase of fixed assets or investments, is included in the Statement of Financial Activities. Invoices relating to expenditure within the year but not paid until after the year end are also included. The amounts written off fixed assets each year are treated as expenditure of that year.

(d) Grants receivable

Grants are included as income in the period in which they become receivable.

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

3 CHARITABLE ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Donations and legacies				
Grants	-	-	-	-
Subscriptions & memberships	64,424	-	64,424	22,322
Sponsorship donations & grants	5,794	-	5,794	6,433
	<hr/>	<hr/>	<hr/>	<hr/>
	70,218	-	70,218	28,755
	<hr/>	<hr/>	<hr/>	<hr/>

4 OTHER TRADING ACTIVITIES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Fundraising activities	34,121	-	34,121	15,838
	<hr/>	<hr/>	<hr/>	<hr/>
	34,121	-	34,121	15,838
	<hr/>	<hr/>	<hr/>	<hr/>

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Equipment & floodlights	-	-	-	1,655
Training, coaching & referees	1,595	-	1,595	5,600
Festivals & Camps	1,150	-	1,150	-
Transport	2,056	-	2,056	328
Kit & ancillary costs	11,762	-	11,762	9,858
Ground maintenance	40,836	-	40,836	15,709
Subscriptions & levies	1,472	-	1,472	3,730
Fundraising costs	32,820	-	32,820	17,016
	<hr/>	<hr/>	<hr/>	<hr/>
	91,691	-	91,691	53,896
	<hr/>	<hr/>	<hr/>	<hr/>

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE 17 MONTH PERIOD ENDED 31st AUGUST 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank charges	143	-	143	62
Consultancy	3,098	-	3,098	490
Legal	2,522	-	2,522	-
Accountancy	950	-	950	750
Donations	598	-	598	-
Sundry	2,122	-	2,122	160
	<u>9,432</u>	<u>-</u>	<u>9,432</u>	<u>1,462</u>

7 CREDITORS

	2025 £	2024 £
Accruals and deferred income	800	1,500
Other creditors	649	4,155
	<u>1,449</u>	<u>5,655</u>

8 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2025 £	2024 £
(Loss) / profit for the year	3,215	(10,765)
Other gains / (losses)	-	-
Opening accumilated funds	56,403	67,168
Closing accumilated funds	<u>59,618</u>	<u>56,403</u>