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 2026

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	
	Mr G N Wood	(Appointed 15 September 2025)
	Mr J P Beckenham	(Appointed 15 September 2025)
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 2026

The trustees present their annual report and financial statements for the year ended 31 May 2026.

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 mean 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.

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

Senior Rugby

The 2025/26 season brought a change of league as well as a change of coaching personnel, both of which impacted the results on the pitch to a greater or lesser extent. The decision to move to a different, more competitive league was admirable (in order to challenge the team against stronger opponents) but ultimately proved to be too much of a stretch – not least in terms of miles travelled (matches against Fleetwood and on the Isle of Mann had to be accommodated).

At the same time, the team had to adapt to the new style of coaching, something which they found difficult with it being so completely different to what they had been used to. The Club watches with interest to see what the new season will bring following a decision to move to a closer, Staffordshire-based league and with a further restructuring of the coaching set up.

Moving away from the senior Men's rugby, the club is incredibly proud and excited to announce the relaunch of a Women's section. In just twelve months they have formed a team, grown their numbers and reached a point where they can compete on the pitch against other clubs. Their enthusiasm for and enjoyment of the game is matched – if not exceeded – by their sense of camaraderie as a team. The club hopes to see them go from strength to strength, including joining a formal league by the 2027-28 season.

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. Following the departure of Hayley Royall, the position of Chair of the M&J section has been taken on by James Mann. His energy and commitment has enabled him to pick up from where Hayley left and to drive further growth and improvements.

Since the COVID pandemic, the club has grown from 35 junior players to something close to 170 (with a target of 200 looking very attainable). Another target which is now very much in focus is for the Club to have uninterrupted age group rugby from Under 6s all the way to Senior Men's rugby (currently U15s is the upper limit).

Clubhouse and Off field activities

Off the field, the Club has enjoyed a surge of growth and development. The third phase of the redevelopment programme has been completed, seeing a massive improvement in the Club's toilet facilities (replacing the Victorian outdoor Men's toilet as well as providing Ladies' and accessible facilities on the ground floor).

The bar has continued to grow its income and profits, helped in part by the introduction of a Pub Quiz every Thursday night. This, along with regular appearances in the town's Jazz and Blues and Unplugged music festivals is helping to consolidate the club house as a venue just like any other town pub.

The appointment of a Social Media Manager (and supporting committee) has allowed the Club to completely overhaul its media strategy to stunning effect, both in terms of the playing sections and the Club House; one TikTok video garnered over 300,000 views.

Focus for the 2026 – 2027 season

CRUFC's strategic focus going into the new season will be:

- Income growth across membership fees, sponsorship, bar takings, events etc.
- Developing all playing sections, focussing on recruitment to existing sections as well as launching a separate Girls' section (after U10s, female juniors are no longer allowed to play with male counterparts).
- Membership growth: introducing Membership Cards with various benefits (e.g. discounted bar prices) to recoup the drop in social membership since ceasing to be a private members club
- Club development: new phase to focus on outdoor area behind the club house (new flooring, access ramps and a permanent cover) and a refurbishment of the upper floor.
- Continuing to promote CRUFC and its facilities within the town and surrounding area.
- Improve governance and oversight in terms of processes, finance, roles and responsibilities and contingency planning.

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.

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 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	
Mr G N Wood	(Appointed 15 September 2025)
Mr J P Beckenham	(Appointed 15 September 2025)

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

21 September 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 2026.

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 September 2026

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds M & J Special Interest 2026 £	Restricted funds general 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds M & J Special Interest 2025 £	Restricted funds general 2025 £	Total 2025 £
Income from:									
Donations and legacies	**3**	83,877	16,000	27,900	127,777	63,440	20,082	-	83,522
Charitable activities	**4**	13,876	-	-	13,876	11,443	-	-	11,443
Other trading activities	**5**	2,000	-	-	2,000	2,000	-	-	2,000
Investments	**6**	3,907	322	-	4,229	3,940	1,543	-	5,483
Total income		103,660	16,322	27,900	147,882	80,823	21,625	-	102,448
Expenditure on:									
Charitable activities	**7**	111,176	38,626	28,069	177,871	66,250	36,348	226	102,824
Other expenditure	**12**	2,176	-	-	2,176	1,749	-	-	1,749
Total expenditure		113,352	38,626	28,069	180,047	67,999	36,348	226	104,573
Net income/(expenditure) and movement in funds		(9,692)	(22,304)	(169)	(32,165)	12,824	(14,723)	(226)	(2,125)

CONGLETON RUGBY UNION FOOTBALL CLUB LTD

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

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds M & J Special Interest 2026 £	Restricted funds general 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds M & J Special Interest 2025 £	Restricted funds general 2025 £	Total 2025 £
Net income/(expenditure) and movement in funds		(9,692)	(22,304)	(169)	(32,165)	12,824	(14,723)	(226)	(2,125)
Reconciliation of funds:									
Fund balances at 1 June 2025		304,673	49,887	677	355,237	291,849	64,610	903	357,362
Fund balances at 31 May 2026		294,981	27,583	508	323,072	304,673	49,887	677	355,237

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 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		161,390		160,998
Investments	**15**		100		100
			161,490		161,098
Current assets					
Debtors	**16**	7,617		6,180	
Cash at bank and in hand		157,281		189,290	
		164,898		195,470	
Creditors: amounts falling due within one year	**17**	(3,316)		(1,331)	
Net current assets			161,582		194,139
Total assets less current liabilities			323,072		355,237
The funds of the charity					
Restricted income funds - general	**19**		508		677
Restricted income funds - M & J Special Interest	**20**		27,583		49,887
Unrestricted funds	**21**		294,981		304,673
			323,072		355,237

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 2026.

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 21 September 2026

Mr P V Bernardi
Trustee

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.

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.

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.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2026	2026	2026	2026	2025	2025	2025	2025
	£	£	£	£	£	£	£	£
Donations and gifts	52,795	16,000	-	68,795	37,698	20,082	-	57,780
Grants	-	-	27,900	27,900	2,500	-	-	2,500
Membership fees	31,082	-	-	31,082	23,242	-	-	23,242
	83,877	16,000	27,900	127,777	63,440	20,082	-	83,522
Donations and gifts								
Donations	14,976	12,500	-	27,476	6,048	16,000	-	22,048
Gift Aid	1,806	3,500	-	5,306	1,879	4,082	-	5,961
Sponsorships	9,700	-	-	9,700	6,220	-	-	6,220
Grizzly Profits	20,348	-	-	20,348	14,813	-	-	14,813
Functions	5,965	-	-	5,965	8,738	-	-	8,738
	52,795	16,000	-	68,795	37,698	20,082	-	57,780

3 Income from donations and legacies **(Continued)**

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2026	2026	2026	2026	2025	2025	2025	2025
	£	£	£	£	£	£	£	£
Grants								
Cheshire Community Foundation	-	-	2,500	2,500	-	-	-	-
Cheshire RFU	-	-	400	400	-	-	-	-
Congleton Inclosure Trust	-	-	10,000	10,000	2,500	-	-	2,500
The Derbyshire Environmental Trust	-	-	15,000	15,000	-	-	-	-
	-	-	27,900	27,900	2,500	-	-	2,500

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Match and training fees		
Sale of goods	5,507	3,410
Other income	1,020	309
200+ club income		
Raffle income	7,349	7,724
	13,876	11,443

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Letting and licensing arrangements	2,000	2,000

6 Income from investments

	Unrestricted funds 2026 £	Restricted funds M & J Special Interest 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds M & J Special Interest 2025 £	Total 2025 £
Interest receivable	3,907	322	4,229	3,940	1,543	5,483

7 Expenditure on charitable activities

	Match and training costs 2026 £	200+ club prizes 2026 £	Total 2026 £	Match and training costs 2025 £	200+ club prizes 2025 £	Functions 2025 £	Total 2025 £
Direct costs							
Staff costs	30,666	-	30,666	29,349	-	-	29,349
Depreciation and impairment	2,701	-	2,701	2,400	-	-	2,400
General purchases	40,691	2,550	43,241	24,580	2,450	6,397	33,427
Rates & water	1,150	-	1,150	1,614	-	-	1,614
Insurance	2,747	-	2,747	2,673	-	-	2,673
Light & heat	3,125	-	3,125	3,571	-	-	3,571
Telephone	971	-	971	888	-	-	888
Cleaning & laundry	4,906	-	4,906	5,729	-	-	5,729
Repairs & renewals	74,813	-	74,813	6,427	-	-	6,427
Subscriptions & licence fees	570	-	570	2,573	-	-	2,573
Donations	500	-	500	870	-	-	870
Motor expenses	5,796	-	5,796	5,260	-	-	5,260
Post & stationery	12	-	12	-	-	-	-
Sundries	2,803	-	2,803	3,393	-	-	3,393
	171,451	2,550	174,001	89,327	2,450	6,397	98,174
Share of support and governance costs (see note 8)							
Governance	3,870	-	3,870	4,650	-	-	4,650
	175,321	2,550	177,871	93,977	2,450	6,397	102,824
Analysis by fund							
Unrestricted funds	108,626	2,550	111,176	57,403	2,450	6,397	66,250
Restricted funds - M & J Special Interest	38,626	-	38,626	36,348	-	-	36,348
Restricted funds - general	28,069	-	28,069	226	-	-	226

7 Expenditure on charitable activities **(Continued)**

175,321	2,550	177,871	93,977	2,450	6,397	102,824

8 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	3,870	4,650
Analysed between:		
Match and training costs	3,870	4,650

Governance costs comprise:	2026 £	2025 £
Audit fees	3,870	3,930
Legal and professional	-	720
	3,870	4,650

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,870	3,930
Depreciation of owned tangible fixed assets	2,701	2,400

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:

	2026 Number	2025 Number
Coaching staff	2	2
Bar Staff	-	1
Total	2	3

Employment costs	2026 £	2025 £
Wages and salaries	30,028	28,757
Other pension costs	638	592
	30,666	29,349

11 Employees **(Continued)**

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

12 Other expenditure

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Financing costs	2,176	1,749

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 2025	150,000	53,482	3,316	206,798
Additions	-	-	3,092	3,092
At 31 May 2026	150,000	53,482	6,408	209,890
Depreciation and impairment				
At 1 June 2025	-	43,212	2,587	45,799
Depreciation charged in the year	-	1,746	955	2,701
At 31 May 2026	-	44,958	3,542	48,500
Carrying amount				
At 31 May 2026	150,000	8,524	2,866	161,390
At 31 May 2025	150,000	10,270	728	160,998

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

	2026 £	2025 £
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.

15 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 June 2025 & 31 May 2026	100
Carrying amount	
At 31 May 2026	100
At 31 May 2025	100

Other investments comprise:	Notes	2026 £	2025 £
Investments in subsidiaries	24	100	100

16 Debtors

Amounts falling due within one year:	2026 £	2025 £
Amounts owed by fellow group undertakings	4,082	2,098

Amounts falling due after more than one year:	2026 £	2025 £
Prepayments and accrued income	3,535	4,082
Total debtors	7,617	6,180

17 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	1,370	-
Trade creditors	677	351
Other creditors	189	(100)
Accruals and deferred income	1,080	1,080
	3,316	1,331

18 Retirement benefit schemes

	2026	2025
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	638	592

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 2025	Incoming resources	Resources expended	At 31 May 2026
	£	£	£	£
Making club house safer project	677	-	(169)	508
Toilet block phase 3 refurbishment	-	27,900	(27,900)	-
	677	27,900	(28,069)	508

Previous year:	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
Making club house safer project	903	-	(226)	677

20 Restricted funds - M & J Special Interest

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

	At 1 June 2025	Incoming resources	Resources expended	At 31 May 2026
	£	£	£	£
M & J Special Interest	49,887	16,322	(38,626)	27,583

Previous year:	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
M & J Special Interest	64,610	21,625	(36,348)	49,887

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 2025	Incoming resources	Resources expended	Transfers	At 31 May 2026
	£	£	£	£	£
200+ Club	11,188	7,349	(2,550)	(9,950)	6,037
General funds	293,485	96,311	(110,802)	9,950	288,944
	304,673	103,660	(113,352)	-	294,981

Previous year:	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
	291,849	80,823	(67,999)	-	304,673

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds M & J Special Interest	Restricted funds general	Total
	2026	2026	2026	2026
	£	£	£	£
At 31 May 2026:				
Tangible assets	160,882	-	508	161,390
Investments	100	-	-	100
Current assets/(liabilities)	133,999	27,583	-	161,582
	294,981	27,583	508	323,072

22 Analysis of net assets between funds **(Continued)**

	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
	304,673	49,887	677	355,237

23 Related party transactions

There were no disclosable related party transactions during the year (2025 - 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 2026 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	% Held Indirect
If You're Gonna Be A Bear Be A Grizzly	England & Wales	Bar	100 Ordinary Shares	100.00	

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