MOSBOROUGH RUGBY UNION FOOTBALL CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st AUGUST 2026

Charity number 1184188

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st AUGUST 2026

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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
Principal address	47 Sutherland Farm View Bolsover Chesterfield Derbyshire S44 6GT
Bankers:	HSBC Bank PLC
Independent Examiner:	Halisdene Accountancy Ltd 85 Doncaster Road Wath Upon Dearne Rotherham S63 7DN

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31st AUGUST 2026

The trustees present their report and financial statements for the year ended 31st August 2026.

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 deficit for the period of £15,340 (2025 surplus £3,215).

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

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31st AUGUST 2026

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:

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Mr J Knight
Trustee

17th September 2026

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES AND DIRECTORS OF MOSBOROUGH RUGBY UNION FOOTBALL CLUB ON ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2026.

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

17th September 2026

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

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31st AUGUST 2026

	2026 £	2025 £
Income	75,087	104,339
Interest and investment income	-	-
Gross income in the reporting period	75,087	104,339
Expenditure	90,428	101,123
Total expenditure in the reporting period	90,428	101,123
Net income / (expenditure) for the financial year	(15,340)	3,215

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2026

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2024 £
INCOME & ENDOWMENTS FROM:						
Charitable activities	3	42,419	-	-	42,419	70,218
Other trading activities	4	32,668	-	-	32,668	34,121
Investment income		-	-	-	-	-
Total		75,087	-	-	75,087	104,339
EXPENDITURE ON:						
Raising funds	5	87,431			87,431	91,691
Charitable activities	6	2,997	-	-	2,997	9,432
Total		90,428	-	-	90,428	101,123
Net income / (expenditure)		(15,340)	-	-	(15,340)	3,215
Other gains / (losses)		-	-	-	-	-
Net movement in funds		(15,340)	-	-	(15,340)	3,215
RECONCILIATION OF FUNDS:						
Total funds brought forward at 1st September 2025		59,618	-	-	59,618	56,403
Net income / (expenditure)		(15,340)	-	-	(15,340)	3,215
Other gains / (losses)		-			-	-
Total funds carried forward at 31 August 2026		44,278	-	-	44,278	59,618

Balance Sheet
At 31 August 2026

	2026		2025
CURRENT ASSETS	£	£	£
Cash at bank	48,504		61,067
CREDITORS: Amounts falling due within one year	4,226		1,449
Net current assets or liabilities		44,278	59,618
Total net assets or liabilities		44,278	59,618
THE FUNDS OF THE CHARITY			
Unrestricted funds		44,278	59,618
TOTAL CHARITY FUNDS		44,278	59,618

The financial statements were approved by the board on 17th September 2026 and signed on its behalf by:

_____

Mr J Knight
Trustee (Treasurer)

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st AUGUST 2026

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 YEAR ENDED 31st AUGUST 2026

3 **CHARITABLE ACTIVITIES**

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2026 £	Total 2025 £
Donations and legacies				
Grants	-	-	-	-
Subscriptions & memberships	33,383	-	33,383	64,424
Sponsorship donations & grants	9,036	-	9,036	5,794
	42,419	-	42,419	70,218

4 **OTHER TRADING ACTIVITIES**

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2026 £	Total 2025 £
Fundraising activities	32,668	-	32,668	34,121
	32,668	-	32,668	34,121

5 **EXPENDITURE ON RAISING FUNDS**

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2026 £	Total 2025 £
Equipment & floodlights	437	-	437	-
Training, coaching & referees	8,924	-	8,924	1,595
Festivals & Camps	845	-	845	1,150
Transport	260	-	260	2,056
Kit & ancilliary costs	9,871	-	9,871	11,762
Ground maintenance	42,950	-	42,950	40,836
Subscriptions & levies	1,413	-	1,413	1,472
Fundraising costs	22,731	-	22,731	32,820
	87,431	-	87,431	91,691

MOSBOROUGH RUGBY UNION FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st AUGUST 2026

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Bank charges	32	-	32	143
Consultancy	1,818	-	1,818	3,098
Legal	-	-	-	2,522
Accountancy	810	-	810	950
Donations	337		337	598
Sundry	-	-	-	2,122
	2,997	-	2,997	9,432

7 CREDITORS

	2026 £	2025 £
Accruals and deferred income	800	800
Other creditors	3,426	649
	4,226	1,449

8 RECONCILIATION OF MOVEMENTS IN ACCUMILATED FUNDS

	2026 £	2025 £
(Loss) / profit for the year	(15,340)	3,215
Other gains / (losses)	-	-
Opening accumilated funds	59,618	56,403
Closing accumilated funds	44,278	59,618