

REGISTERED NUMBER: 08070821 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
CINDERFORD RUGBY FOOTBALL CLUB LIMITED

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FOR THE YEAR ENDED 30 JUNE 2025

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CINDERFORD RUGBY FOOTBALL CLUB LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025**

DIRECTORS:

J N Baker
R J Beavis
J M Kibble
M G Walby

REGISTERED OFFICE:

Dockham Road
Cinderford
Gloucestershire
GL14 2AQ

REGISTERED NUMBER:

08070821 (England and Wales)

ACCOUNTANTS:

Smith Heath Limited
3 - 4 Bath Mews
Bath Parade
Cheltenham
Gloucestershire
GL53 7HL

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
CINDERFORD RUGBY FOOTBALL CLUB LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Cinderford Rugby Football Club Limited for the year ended 30 June 2025 which comprise the Statement of Income and Retained Earnings, Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Cinderford Rugby Football Club Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Cinderford Rugby Football Club Limited and state those matters that we have agreed to state to the Board of Directors of Cinderford Rugby Football Club Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

<https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Cinderford Rugby Football Club Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Cinderford Rugby Football Club Limited. You consider that Cinderford Rugby Football Club Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Cinderford Rugby Football Club Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Smith Heath Limited
3 - 4 Bath Mews
Bath Parade
Cheltenham
Gloucestershire
GL53 7HL

12 December 2025

CINDERFORD RUGBY FOOTBALL CLUB LIMITED (REGISTERED NUMBER: 08070821)

**STATEMENT OF FINANCIAL POSITION
30 JUNE 2025**

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		517,360		7,473
CURRENT ASSETS					
Stocks		10,320		23,136	
Debtors	5	20,784		56,212	
Cash at bank and in hand		<u>87,599</u>		<u>34,154</u>	
		118,703		113,502	
CREDITORS					
Amounts falling due within one year	6	<u>33,033</u>		<u>21,609</u>	
NET CURRENT ASSETS			<u>85,670</u>		<u>91,893</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			603,030		99,366
CREDITORS					
Amounts falling due after more than one year	7		(75,079)		(147,150)
PROVISIONS FOR LIABILITIES			<u>(98,298)</u>		<u>(675)</u>
NET ASSETS/(LIABILITIES)			<u>429,653</u>		<u>(48,459)</u>
RESERVES					
Income and expenditure account			<u>429,653</u>		<u>(48,459)</u>
MEMBERS' FUNDS			<u>429,653</u>		<u>(48,459)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
30 JUNE 2025

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 December 2025 and were signed on its behalf by:

J N Baker - Director

R J Beavis - Director

J M Kibble - Director

M G Walby - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. STATUTORY INFORMATION

Cinderford Rugby Football Club Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 35 (2024 - 45) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 July 2024	9,941	9,068	4,148	23,157
Additions	511,954	-	-	511,954
At 30 June 2025	<u>521,895</u>	<u>9,068</u>	<u>4,148</u>	<u>535,111</u>
DEPRECIATION				
At 1 July 2024	4,563	7,906	3,215	15,684
Charge for year	1,543	291	233	2,067
At 30 June 2025	<u>6,106</u>	<u>8,197</u>	<u>3,448</u>	<u>17,751</u>
NET BOOK VALUE				
At 30 June 2025	<u>515,789</u>	<u>871</u>	<u>700</u>	<u>517,360</u>
At 30 June 2024	<u>5,378</u>	<u>1,162</u>	<u>933</u>	<u>7,473</u>

5. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	5,759	43,673
Other debtors	<u>15,025</u>	<u>-</u>
	<u>20,784</u>	<u>43,673</u>
Amounts falling due after more than one year:		
Other debtors	<u>-</u>	<u>12,539</u>
Aggregate amounts	<u>20,784</u>	<u>56,212</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	4,502	-
Trade creditors	11,152	7,892
Taxation and social security	2,953	9,568
Other creditors	14,426	4,149
	<u>33,033</u>	<u>21,609</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>75,079</u>	<u>147,150</u>

8. CAPITAL COMMITMENTS

As at 30 June 2025, the company entered into a contract for the completion of a 3G pitch and other ground renovations totalling £1,458,398. As at 30 June 2025, £506,946 has been paid and the work was completed by 31 August 2025.

9. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.