

Management Report

Comparative management report between Accounting Year 2024/25 and Accounting Year
2025/26

Contents

1. Notes
2. Executive Summary
3. Profit and Loss
4. Balance Sheet

Notes

This Report together with the following pages is prepared on behalf of the General Committee and the Members of the Club. The information presented; a Profit & Loss Account, Balance Sheet and a Cash Flow together with relevant notes has been compiled from the accounting records as well as an appropriate level of investigation into those records and where possible agreeing these records to third party documentation.

Martin
Lindsay

The financial information is not intended to be fully in accordance with UK GAAP but is presented in a manner which is relevant and therefore useful to the General Committee and the Members of the Club in the Club's current and future affairs.

Profit & Loss Account

The Profit and loss account shows a reduction of the loss in 2025/26 to £7884 from £13,167 in 2024/25., an improvement of nearly 42%.

It should be noted also that 2025/26 includes having to return £4,846 to Sports England, as we were unable to use the money received in a grant within the allotted time scale, as per the original brief. It also includes the costs of the recent improvements to the clubhouse.

Club Management wages were up by 6K on the previous year this is due having a Club manager in position for 11 months opposed to only 5 months in 2024/25, as well as the increased National Insurance contributions for all staff. There is now a new management structure in place that should see a reduction in these costs as all staff are hourly paid instead of salaried

Following signing a 3yr fixed deal in January 2023, energy costs were maintained at a level very similar to 2024/25.

The increase in the Summer all membership subscriptions lead to a 11% increase in Membership contributions overall, compared to 2024/25.

Bar net contribution improved from £14524 in 2024/25 to £16581 in 2025/26.

Balance Sheet

The Club's net assets have increased by £2890. The Club's main assets are the Land and Buildings.

It should be noted that the figures for Cash & Creditors are "snap shots" specific to the date on which the accounts were closed off, and therefore a year-on-year variance either way is normal.

Signed on behalf of Glossop Rugby Club:

Treasurer: Mr Martin Lindsay

Executive Summary

Glossop Rugby Club

Accounting Year 2024/25 vs. Accounting Year 2025/26

	Accounting Year 2024/25	Accounting Year 2025/26	Difference	Percentage change
Profit and Loss				
Income	186,305	195,132	8,826	4.7%
Profit / Loss	-13,167	-7,884	5,283	40.1%
Profit / Loss after tax, dividend or drawings	-13,167	-7,884	5,283	40.1%
Cumulative Profit / Loss	71,512	63,628	-7,884	-11%
Balance Sheet				
Assets	87,727	84,027	-3,700	-4.2%
Liabilities	16,215	20,399	4,184	25.8%
Assets minus Liabilities	71,512	63,628	-7,884	-11%
Total Owner's Equity	71,512	63,628	-7,884	-11%
Combined Bank Balance	20,020	25,503	5,483	27.4%

Profit & Loss

Glossop Rugby Club

Comparison between Accounting Year 2024/25 and Accounting Year 2025/26

	Period 1: Accounting Year 2024/25	Period 2: Accounting Year 2025/26	Difference	Percentage change
Turnover	186,305	195,132	8,826	5%
Sales - Bar	61,613	72,792	11,179	18%
Sales - Kitchen Snr Match Meals	744	274	-470	-63%
Sales - kitchen M & J	12,078	10,394	-1,684	-14%
Sales - kitchen functions	2,775	2,109	-666	-24%
DONATION -MEMBERSHIP COMBINED	1,300	925	-375	-29%
SALES - EXT. FUNCTIONS	5,783	4,096	-1,687	-29%
Sales-fund raising-merchandise	1,327	1,279	-47	-4%
Sales-fundraising-functions	706	0	-706	-100%
SALES-FUND RAISING-DINNER/BALL(inc 50 raffle)	2,829	3,060	232	8%
Sales- fundraising-200 club	2,896	2,630	-266	-9%
Sales - fundraising - scroungers mug	1,209	584	-624	-52%
sales-fundraising-misc	719	1,936	1,217	169%
Sales - M+J Camp	3,630	4,234	604	17%
Sales - First XV Gate receipts	383	73	-310	-81%
Sales - Room Hire	1,325	1,883	558	42%
Sales - sponsorship - senior	11,626	11,330	-296	-3%
Sales-sponsorship-women	1,250	200	-1,050	-84%
Sales-sponsorship - M&J	3,200	1,375	-1,825	-57%
Sales-sponsorship - MISC	17,508	17,454	-54	-0.3%
M & J Competition entry	345	53	-293	-85%
Fundraising Tractor Fund	0	1,227	1,227	
SALES-MEMBERSHIP-SNR	11,679	12,578	899	8%
SALES - MEMBERSHIP - M&J	30,844	33,309	2,465	8%
SALES - MEMBERSHIP - SOCIAL	6,070	5,966	-105	-2%
SALES - MEMBERSHIP - WOMEN	4,468	3,501	-967	-22%
RFU FUNDING	0	1,870	1,870	
add Other Income	1,495	848	-647	-43%
Interest Received	295	248	-47	-16%

Grant Income	1,200	600	-600	-50%
less Cost of Sales	60,699	70,394	9,695	16%
Cost - Kitchen - Stock Ext Function	4,502	5,437	935	21%
Cost - bar stock	33,837	38,330	4,493	13%
Cost - bar consumables	89	227	139	157%
Cost - bar equipment	2,635	3,593	959	36%
COSTS - bar license	180	180	0	0%
Papyrus Sponsorship costs	220	-34	-254	-115%
Cost Mixed Ability Rugby	130	5,382	5,253	4055%
COST- KITCHEN STOCK SNR	3,213	3,171	-42	-1%
COST-KITCHEN-STOCK JNR	5,651	6,229	578	10%
COST-KITCHEN-STOCK INT FUNCTION	4,043	2,566	-1,477	-37%
COST-KITCHEN-STOCK MISC	367	0	-367	-100%
COAT-KITCHEN-CONSUMABLES	1,390	875	-515	-37%
COST-KITCHEN EQUIPMENT	211	616	404	191%
COST-KITCHEN MAINTENANCE & REPAIRS	170	0	-170	-100%
Cost - Kitchen Laundry	517	653	136	26%
Cost-fundraising- stock merchandice	782	1,479	698	89%
Cost-fundraising-stock functions	6	288	282	4724%
Cost - fund raising - bands etc	393	192	-201	-51%
cost - fundraising-ext functions- damage bond refund	292	450	158	54%
cost-fund raising- 200 club prize	1,470	320	-1,150	-78%
Cost-sponsorship-sign boards	146	315	169	116%
Cost - sponsorship - entertainment	457	124	-333	-73%
Gross Profit	127,102	125,585	-1,516	-1%
less Administration Expenses	88,834	82,613	-6,221	-7%
HOUSE - MAINTENANCE	3,673	3,520	-153	-4%
HOUSE - IMPROVEMENTS	271	7,071	6,800	2508%
HOUSE - EQUIPMENT	3,858	372	-3,486	-90%
CLEANING MATERIALS	156	623	467	298%
CLEANER	2,752	3,527	775	28%
HOUSE - REPAIRS	670	549	-121	-18%
MEN - LAUNDRY	1,075	1,240	165	15%
Pitches - maintenance	9,201	5,275	-3,926	-43%

Pitch - equipment	250	0	-250	-100%
TV	164	874	709	432%
WATER	799	1,527	729	91%
ELECTRIC	12,111	11,849	-262	-2%
waste disposal	2,484	1,806	-679	-27%
GAS	1,686	1,113	-572	-34%
Office Costs	32	0	-32	-100%
Rent	1,133	0	-1,133	-100%
Web Hosting	546	870	324	59%
Internet & Telephone	1,281	1,113	-167	-13%
Mobile Phone	84	287	203	242%
Printing	392	463	70	18%
Stationery	4	32	28	672%
Sundries	473	1,713	1,240	262%
Advertising and Promotion	0	560	560	
MEN-KIT	6,928	4,599	-2,329	-34%
MEN-EQUIPMENT	1,759	1,205	-554	-32%
MEN - TRAVEL	3,020	710	-2,310	-76%
MEN-PHYSIO	2,594	3,450	856	33%
MEN-FIRST AID SUPPLIES	885	1,136	250	28%
MEN-REFEREES	732	910	178	24%
MEN-COMPETITION & RFU FEES	610	170	-440	-72%
MEN-VENUE HIRE	500	690	190	38%
MEN-MISC	1,482	811	-671	-45%
Men - Sponsorship payout	425	0	-425	-100%
MEN - TROPHIES	741	134	-607	-82%
Women - Sponsor Payout	350	0	-350	-100%
Women - Referees	55	0	-55	-100%
Men - Coach Consultancy	4,850	4,400	-450	-9%
Women - Kit	624	0	-624	-100%
Women - Physio/First Aid	160	160	0	0%
M & J - KIT	3,759	1,861	-1,897	-50%
M & J - EQUIPMENT	503	483	-20	-4%
M+J Camp Costs	1,680	1,783	103	6%
M & J - FIRST AID SUPPLIES	113	0	-113	-100%
M & J - COMPETION & RFU FEES	443	622	178	40%
M & J - VENUE HIRE	1,837	3,265	1,428	78%

M & J - MISC	85	434	349	410%
Charitable Donations	473	0	-473	-100%
Subscriptions	775	820	45	6%
Bank/Finance Charges	3,760	4,553	793	21%
Insurance	6,110	5,163	-947	-16%
Travel	341	728	387	114%
Paypal Fees	145	143	-3	-2%
less Staff Costs	35,100	38,739	3,639	10%
Cost - bar staff	13,942	13,719	-224	-2%
COST-KITCHEN-STAFF SNR	10,002	6,419	-3,582	-36%
Staff Entertaining	30	162	133	449%
M & J - COURSES	250	60	-190	-76%
Salaries	9,582	16,000	6,419	67%
Employer NICs	1,295	2,378	1,083	84%
less Bad Debts	350	300	-50	-14%
Bad Debts Written Off	350	300	-50	-14%
less Tax-Disallowable Admin Expenses	5,417	1,250	-4,167	-77%
M & J - Community Coach	5,417	1,250	-4,167	-77%
less Depreciation	10,568	10,568	0	0%
Depreciation Charge	10,568	10,568	0	0%
Operating Profit	-£13,167	-£7,884	£5,283	40%
less Corporation Tax Liability	£0	£0	£0	0%
less Dividends Paid	£0	£0	£0	0%
less Profit & Loss journal entries	£0	£0	£0	0%
Retained Profit this period:	-£13,167	-£7,884	£5,283	40%
Retained Profit brought forward:	£84,679	£71,512	-£13,167	-16%
Distributable Reserves / Retained Profit carried forward:	£71,512	£63,628	-£7,884	-11%

Balance Sheet

Glossop Rugby Club

Comparison between 31-01-2025 and 31-01-2026

	Period 1: As at 31-01-2025	Period 2: As at 31-01-2026	Difference	Percentage change
Capital Assets				
Fixtures and Fittings Brought Forward	30,398	30,398	0	0%
Other Capital Asset Brought Forward	270,642	270,642	0	0%
Fixtures and Fittings Depreciation Brought Forward	-30,398	-30,398	0	0%
Other Capital Asset Depreciation Brought Forward	-197,759	-208,326	-10,568	-5%
Other Capital Asset Depreciation	-10,568	-10,568	0	0%
Net Book Value	62,316	51,748	-10,568	-17%
Current Assets	25,411	32,278	6,867	27%
Stock Adjustment	3,600	3,600	0	0%
Trade Debtors	720	2,070	1,350	188%
Bank Account: Business Current Account	100	100	0	0%
Bank Account: Project Fund	5,490	0	-5,490	-100%
Bank Account: Pitch Fund	3,614	5,170	1,556	43%
Bank Account: RESERVE	9,221	18,003	8,782	95%
Bank Account: TILL	1,061	1,061	0	0%
Bank Account: 200 CLUB	485	1,069	584	120%
Bank Account: GRUFC Paypal	50	100	50	100%
Pension Creditor	340	340	0	0%
Corporation Tax	78	78	0	0%
Deferred VAT	652	686	35	5%
Salary and Bonuses: Evie Colbourne	0	0	0	
Suspense Account	0	0	0	0%
less Current Liabilities	16,215	20,399	4,184	26%
Other Debtors	52	52	0	0%
Member Loan	0	5,000	5,000	
Trade Creditors	10,645	10,585	-59	-0.6%
PAYE/NI	3,922	3,069	-854	-22%
Other Payroll Deductions	0	610	610	
VAT	1,595	1,082	-513	-32%

Salary and Bonuses: Yvonne Despard	0	0	0	
Salary and Bonuses: Jessica Curtis	0	0	0	
Net Current Assets	£9,196	£11,880	£2,684	29%
Total Assets	£71,512	£63,628	-£7,884	-11%
Owner's Equity				
Retained Profit	71,512	63,628	-7,884	-11%
Total Owner's Equity	£71,512	£63,628	-£7,884	-11%