

Basingstoke Rugby Football Club Limited

Company No. IP28543R

Director's Report and Unaudited Accounts

30 June 2025

Basingstoke Rugby Football Club Limited  
Company Information

Director

J. JAGGED

Registered Office

Basingstoke Rugby Football C  
The Clubhouse  
Pack Lane  
Basingstoke  
RG22 5HH

Accountants

Continuum Ltd  
Newfrith House  
21 Hyde Street  
Winchester  
SO23 7DR

Basingstoke Rugby Football Club Limited

Directors Report

The Director presents his report and the accounts for the year ended 30 June 2025.

Principal activities

The principal activity of the company during the year under review was that of a rugby and social club.

Director

The Director who served at any time during the year was as follows:

J. JAGGED

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. JAGGED

Director

17 November 2025

Basingstoke Rugby Football Club Limited

Profit and Loss Account

for the year ended 30 June 2025

	2025	2024
	£	£
Turnover	158,512	194,828
Cost of Sales	<u>(71,423)</u>	<u>(70,777)</u>
Gross profit	87,089	124,051
Distribution costs and selling expenses	(895)	-
Administrative expenses	(90,196)	(71,782)
Operating (loss)/profit	<u>(4,002)</u>	<u>52,269</u>
Other interest receivable	110	210
(Loss)/Profit on ordinary activities before taxation	<u>(3,892)</u>	<u>52,479</u>
Taxation	-	-
(Loss)/Profit for the financial year after taxation	<u><u>(3,892)</u></u>	<u><u>52,479</u></u>

Basingstoke Rugby Football Club Limited

Balance Sheet

at 30 June 2025

Company No. IP28543R

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	199,941	209,540
		<u>199,941</u>	<u>209,540</u>
Current assets			
Debtors	5	54,365	68,597
Cash at bank and in hand		132,154	106,863
		<u>186,519</u>	<u>175,460</u>
Creditors: Amount falling due within one year	6	(56,893)	(51,541)
Net current assets		<u>129,626</u>	<u>123,919</u>
Total assets less current liabilities		<u>329,567</u>	<u>333,459</u>
Net assets		<u><u>329,567</u></u>	<u><u>333,459</u></u>
Capital and reserves			
Called up share capital		16	16
Profit and loss account	7	329,551	333,443
Total equity		<u><u>329,567</u></u>	<u><u>333,459</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 November 2025 and signed on its behalf by:

J. JAGGED

Director

17 November 2025

Basingstoke Rugby Football Club Limited  
Statement of Changes in Equity  
for the year ended 30 June 2025

	Share Capital £	Retained earnings £	Total equity £
At 1 July 2023	16	280,964	280,980
Profit for the period		52,479	52,479
At 30 June 2024 and 1 July 2024	16	333,443	333,459
Loss for the period		(3,892)	(3,892)
At 30 June 2025	16	329,551	329,567

## 1 General information

Basingstoke Rugby Football Club Limited is a private company limited by shares and incorporated in England and Wales.

Its registered number is: IP28543R

Its registered office is:

Basingstoke Rugby Football C

The Clubhouse

Pack Lane

Basingstoke

RG22 5HH

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

## 2 Accounting policies

### Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

### Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Freehold buildings	0% Over 25 to 50 years
Furniture, fittings and equipment	25% Reducing balance

#### Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

#### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.



#### Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

#### Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

### 3 Employees

	2025 Number	2024 Number
The average monthly number of employees (including directors) during the year was:	0	0

### 4 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 July 2024	377,054	28,913	405,967
Additions	-	754	754
At 30 June 2025	<u>377,054</u>	<u>29,667</u>	<u>406,721</u>
Depreciation			
At 1 July 2024	168,583	27,844	196,427
Charge for the year	10,039	314	10,353
At 30 June 2025	<u>178,622</u>	<u>28,158</u>	<u>206,780</u>
Net book values			
At 30 June 2025	<u>198,432</u>	<u>1,509</u>	<u>199,941</u>
At 30 June 2024	<u>208,471</u>	<u>1,069</u>	<u>209,540</u>

### 5 Debtors

	2025 £	2024 £
Trade debtors	2,834	17,741
VAT recoverable	4,935	1,157
Other debtors	41,394	49,281
Prepayments and accrued income	5,202	418
	<u>54,365</u>	<u>68,597</u>

6 Creditors:  
amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,131	10,605
Other creditors	30,000	30,000
Accruals and deferred income	18,762	10,936
	<u>56,893</u>	<u>51,541</u>

7 Reserves  
Profit and loss account - includes all current and prior period retained profits and losses.

Basingstoke Rugby Football Club Limited  
Detailed Profit and Loss Account  
for the year ended 30 June 2025

	2025 £	2024 £
Turnover	158,512	194,828
Cost of sales		
Playing costs	71,423	69,354
	<u>71,423</u>	<u>69,354</u>
Other direct costs		
Other direct costs	-	1,423
	<u>-</u>	<u>1,423</u>
Cost of sales	71,423	70,777
Gross profit	87,089	124,051
Selling and marketing expenses		
Other selling and marketing costs		
Advertising and PR	895	-
	<u>895</u>	<u>-</u>
Distribution costs and selling expenses	<u>895</u>	<u>-</u>
Other administrative costs		
Employee costs		
Staff training	-	150
	<u>-</u>	<u>150</u>
Premises costs		
Rates and water	4,855	3,136
Light, heat and power	39,463	34,262
Premises insurances	3,902	3,497
Premises repairs and maintenance	18,351	10,513
	<u>66,571</u>	<u>51,408</u>
General administrative costs, including depreciation and amortisation		
Depreciation	10,353	10,395
Exchange rate loss	465	-
Bank charges	104	-
Equipment leasing and hire charges	1,539	-
Equipment repairs and maintenance	-	247
General insurances	-	3,552
Software, IT support and related costs	1,677	1,268
Subscriptions	762	336
Sundry expenses	4,018	596
Telephone, fax and broadband	1,207	1,538
	<u>20,125</u>	<u>17,932</u>
Legal and professional costs		

Basingstoke Rugby Football Club Limited  
Detailed Profit and Loss Account

Accountancy and bookkeeping	3,500	2,192
Other legal and professional costs	-	100
	<u>3,500</u>	<u>2,292</u>
Administrative expenses	90,196	71,782
Operating (loss)/profit	<u>(4,002)</u>	<u>52,269</u>
Other interest receivable		
Bank interest receivable	110	210
	<u>110</u>	<u>210</u>
(Loss)/Profit on ordinary activities before taxation	<u>(3,892)</u>	<u>52,479</u>