

Company registration number: 06316284

Charity registration number: 1122462

# Dewsbury Rams RLFC Trust

Annual Report and Financial Statements

for the period from 29 November 2020 to 26 November 2021

## **Dewsbury Rams RLFC Trust**

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# **Dewsbury Rams RLFC Trust**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 26 November 2021.

### **Objectives and activities**

#### *Objects and aims*

The principal objective of the charity continues to be to promote community participation in healthy recreation and the promotion of healthy lifestyles by providing facilities for people to participate in Rugby League and other sporting activities.

#### *Objectives, strategies and activities*

The stadium can now be fully utilised with the 4G pitches being fully at our disposal. As such, some of the surpluses that have been built up over the years can now be slowly and prudently released and accessed to further achieve the charity's aims and objectives. There are plans for school camps to be held and car boot sales to continue.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

Due to covid restrictions in the year the number of car boot sales held was restricted and no activity days could be held.

#### **Financial review**

The surplus for the year of £1,824 has increased the reserves of the trust from £12,322 at the start of the year to £14,146 at 26 November 2021.

#### *Policy on reserves*

This year a surplus has been made due to covid grants received. Covid restrictions have now been lifted and after the year end we plan to utilise the stadium and 4G pitches and increase the outreach work for which the surpluses have been built up.

### **Plans for future periods**

#### *Aims and key objectives for future periods*

To promote the objectives and activities of the Trust

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	A D J Farrow
	M A Sawyer
	R Waddington (appointed 25 February 2021)
	M Fentem (appointed 19 February 2021)

### **Structure, governance and management**

#### *Nature of governing document*

Memorandum and Articles of Association dated 18 July 2007.


## Dewsbury Rams RLFC Trust

### Trustees' Report

#### *Recruitment and appointment of trustees*

The trustees are selected for their commitment to the Dewsbury area, for their appreciation of health issues and for their understanding of how the sport of rugby league can be best used for educational benefit.

The annual report was approved by the trustees of the charity on 19 August 2022 and signed on its behalf by:

  
.....  
M A Sawyer  
Trustee

## **Dewsbury Rams RLFC Trust**

### **Independent Examiner's Report to the trustees of Dewsbury Rams RLFC Trust ("the Company")**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 26 November 2021 which are set out on pages 5 to 12.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of Dewsbury Rams RLFC Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **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:

1. accounting records were not kept in respect of Dewsbury Rams RLFC Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.



.....  
Mark C Wilcock FCA  
Independent Examiner  
Watson Buckle Limited  
Chartered Accountants  
Bradford

19 August 2022

# Dewsbury Rams RLFC Trust

## Statement of Financial Activities for the Period from 29 November 2020 to 26 November 2021 (Including Income and Expenditure Account)

		Unrestricted funds		
			Total 26 November 2021 £	Total Year ended 28 November 2020 £
	Note	General £		
<b>Income and endowments from</b>				
Charitable activities	3	29,720	29,720	7,808
Other income	4	17,206	17,206	-
<b>Total income and endowments</b>		<u>46,926</u>	<u>46,926</u>	<u>7,808</u>
<b>Expenditure</b>				
Charitable activities	5	(45,102)	(45,102)	(34,727)
Net movement in funds		<u>1,824</u>	<u>1,824</u>	<u>(26,919)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		12,322	12,322	39,241
Total funds carried forward		<u>14,146</u>	<u>14,146</u>	<u>12,322</u>

There are no recognised gains or losses for the year other than the results above.

The notes on pages 6 to 12 form an integral part of these financial statements.



**Dewsbury Rams RLFC Trust**  
**(Registration number: 06316284)**  
**Balance Sheet as at 26 November 2021**

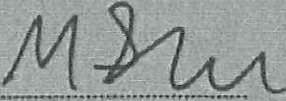
	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	3,021	-
<b>Current assets</b>			
Debtors	9	14,195	18,685
Cash at bank and in hand		<u>21,071</u>	<u>239</u>
		35,266	18,924
<b>Creditors: Amounts falling due within one year</b>	10	<u>(8,141)</u>	<u>(6,602)</u>
<b>Net current assets</b>		<u>27,125</u>	<u>12,322</u>
<b>Total assets less current liabilities</b>		30,146	12,322
<b>Creditors: Amounts falling due after more than one year</b>	11	<u>(16,000)</u>	<u>-</u>
<b>Net assets</b>		<u>14,146</u>	<u>12,322</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>14,146</u>	<u>12,322</u>
<b>Total funds</b>	12	<u>14,146</u>	<u>12,322</u>

For the financial period ending 26 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 19 August 2022 and signed on their behalf by:

  
M A Sawyer  
Trustee

The notes on pages 6 to 12 form an integral part of these financial statements.



## **Dewsbury Rams RLFC Trust**

### **Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021**

#### **1 Charity status**

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

These financial statements were authorised for issue by the trustees on 19 August 2022.

The address of the registered office is:

Tetley's Stadium  
Owl Lane  
Dewsbury  
West Yorkshire  
WF12 7RH

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

The company's functional and presentation currency is pounds sterling.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.



## **Dewsbury Rams RLFC Trust**

### **Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021**

#### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Government grants***

Grants are recognised when there is reasonable assurance that the entity will comply with the conditions attaching to them and the grants will be received.

Grants are measured at the fair value of the asset received or receivable.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### ***Debtors***

Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

#### ***Cash and cash equivalents***

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### ***Creditors***

Creditors are obligations to pay for goods and services that have been acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Dewsbury Rams RLFC Trust

### Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% straight line

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Fundraising income	29,720	29,720	7,808

#### 4 Other income

	Unrestricted funds General £	Total 2021 £
Grants receivable	16,718	16,718
Other interest receivable	488	488
	17,206	17,206

# Dewsbury Rams RLFC Trust

## Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021

### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Staff costs recharged		12,568	12,568	6,005
Allocated support costs	5.1	30,072	30,072	25,926
Governance costs	5.1	2,462	2,462	2,796
		<u>45,102</u>	<u>45,102</u>	<u>34,727</u>

### 5.1 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	2,462	2,462	2,796
	<u>2,462</u>	<u>2,462</u>	<u>2,796</u>

#### Allocated support costs

	Unrestricted funds General £	Total 26 November 2021 £	Total Year ended 28 November 2020 £
Rates	315	315	382
Light, heat and power	11,261	11,261	11,475
Insurance	6,750	6,750	1,912
Repairs and maintenance	8,095	8,095	11,182
Bank interest payable	488	488	-
Bank charges	83	83	-
Depreciation	755	755	-
Kirklees share	2,325	2,325	975
	<u>30,072</u>	<u>30,072</u>	<u>25,926</u>



## Dewsbury Rams RLFC Trust

### Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021

#### 6 Government grants

During the year the charity has received grant income of £13,718 in respect of Kirklees Council covid grants and £3,000 in respect of the Yorkshire Recovery Grant

The amount of grants recognised in the financial statements was £16,718 (2020 - £-).

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
Additions	3,776	3,776
At 26 November 2021	3,776	3,776
<b>Depreciation</b>		
Charge for the year	755	755
At 26 November 2021	755	755
<b>Net book value</b>		
At 26 November 2021	3,021	3,021

#### 9 Debtors

	2021 £	2020 £
Prepayments	453	-
Other debtors	13,742	18,685
	14,195	18,685

#### 10 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	4,000	-
Trade creditors	1,753	4,346
Accruals	2,388	2,256
	8,141	6,602

# Dewsbury Rams RLFC Trust

## Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021

### 11 Creditors: amounts falling due after one year

	2021 £
Bank loans	<u>16,000</u>

### 12 Funds

	Balance at 29 November 2020 £	Incoming resources £	Resources expended £	Balance at 26 November 2021 £
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#### Unrestricted

General	<u>12,322</u>	<u>46,926</u>	<u>(45,102)</u>	<u>14,146</u>
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	Balance at 29 November 2019 £	Incoming resources £	Resources expended £	Balance at 28 November 2020 £
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#### Unrestricted

General	<u>39,241</u>	<u>7,808</u>	<u>(34,727)</u>	<u>12,322</u>
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## Dewsbury Rams RLFC Trust

### Notes to the Financial Statements for the Period from 29 November 2020 to 26 November 2021

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 26 November 2021 £
Tangible fixed assets	3,021	3,021
Current assets	35,266	35,266
Current liabilities	(8,141)	(8,141)
Creditors over 1 year	(16,000)	(16,000)
Total net assets	<u>14,146</u>	<u>14,146</u>

	Unrestricted funds General £	Total funds at 28 November 2020 £
Current assets	18,924	18,924
Current liabilities	(6,602)	(6,602)
Total net assets	<u>12,322</u>	<u>12,322</u>

#### 14 Related party transactions

During the period the charity made the following related party transactions:

##### **Dewsbury Rams RLFC (Holdings) Limited**

(The charity is controlled by the trustees, two of which are also directors of Dewsbury Rams RLFC (Holdings) Limited.)

Total income has been recharged and the expenditure disclosed in note 5 has been recharged from Dewsbury Rams RLFC (Holdings) Limited. At the balance sheet date the amount due from Dewsbury Rams RLFC (Holdings) Limited was £13,742 (2020 - £18,685).