

Company registration number: 06316284

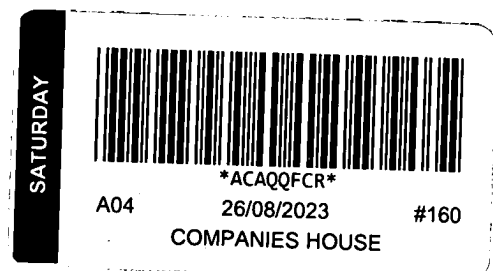
Charity registration number: 1122462

Dewsbury Rams RLFC Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 27 November 2021 to 30 November 2022



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 30 November 2022.

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 for the public benefit in line with Charity Commission Guidance in both the short term in regards to this year and in the longer term to continue the same strategy.

Objectives, strategies and activities

Post pandemic the stadium can now be fully utilised with the 4G pitches being fully at our disposal. The closure of the facilities in recent years was a major negative factor in providing the objectives set out above, but there is now a positive drive to achieve these aims. As such, some of the surpluses that have been built up over the years can now be slowly and prudently released over the longer term and accessed to further achieve the charity's aims and objectives. To achieve these stated aims and objectives in a coordinated manner it is necessary to build up a modest level of reserves in the short term. There are plans for school camps to be held and car boot sales to continue and the level of achievement of the aims will be dependent on the continuing income from such fund raising.

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.

Financial review

The surplus for the year of £10,113 has increased the reserves of the trust from £14,146 at the start of the year to £24,259 at 30 November 2022.

Policy on reserves

We plan to utilise the stadium and 4G pitches and increase the outreach work for which the surpluses have been built up.

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
	M Fentem

Structure, governance and management

Nature of governing document

Memorandum and Articles of Association dated 18 July 2007.

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.

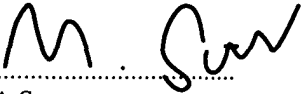
Dewsbury Rams RLFC Trust

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21 August 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M A Sawyer', written over a dotted line.

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 30 November 2022 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').

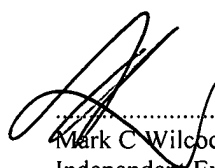
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

21 August 2023

Dewsbury Rams RLFC Trust

Statement of Financial Activities for the Period from 27 November 2021 to 30 November 2022 (Including Income and Expenditure Account)

		Unrestricted funds		
			Total 30 November 2022	Total 29 November 2020 to 26 November 2021
	Note	General £	£	£
Income and endowments from				
Charitable activities	3	51,519	51,519	29,720
Other income	4	-	-	17,206
Total income and endowments		<u>51,519</u>	<u>51,519</u>	<u>46,926</u>
Expenditure				
Charitable activities	5	(41,406)	(41,406)	(45,102)
Net movement in funds		<u>10,113</u>	<u>10,113</u>	<u>1,824</u>
Reconciliation of funds				
Total funds brought forward		14,146	14,146	12,322
Total funds carried forward		<u>24,259</u>	<u>24,259</u>	<u>14,146</u>

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

Dewsbury Rams RLFC Trust
(Registration number: 06316284)
Balance Sheet as at 30 November 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	2,266	3,021
Current assets			
Debtors	8	40,436	14,195
Cash at bank and in hand		350	21,071
		40,786	35,266
Creditors: Amounts falling due within one year	9	(6,460)	(8,141)
Net current assets		34,326	27,125
Total assets less current liabilities		36,592	30,146
Creditors: Amounts falling due after more than one year	10	(12,333)	(16,000)
Net assets		24,259	14,146
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		24,259	14,146
Total funds	11	24,259	14,146

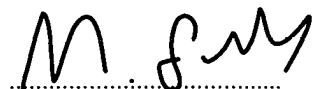
For the financial period ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 21 August 2023 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 27 November 2021 to 30 November 2022

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 21 August 2023.

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 early 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 27 November 2021 to 30 November 2022

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 27 November 2021 to 30 November 2022

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 2022 £	Total 2021 £
Fundraising income	51,519	51,519	29,720

4 Other income

	Total 2022 £	Total 2021 £
Grants receivable	-	16,718
Other interest receivable	-	488
	-	17,206

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Period from 27 November 2021 to 30 November 2022

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Staff costs recharged		14,971	14,971	12,568
Allocated support costs	5.1	23,945	23,945	30,072
Governance costs	5.1	2,490	2,490	2,462
		<u>41,406</u>	<u>41,406</u>	<u>45,102</u>

5.1 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	2,490	2,490	2,462
	<u>2,490</u>	<u>2,490</u>	<u>2,462</u>

Allocated support costs

	Unrestricted funds General £	Total 30 November 2022 £	Total 29 November 2020 to 26 November 2021 £
Rates	69	69	315
Light, heat and power	6,234	6,234	11,261
Insurance	3,793	3,793	6,750
Repairs and maintenance	9,334	9,334	8,095
Bank interest payable	420	420	488
Bank charges	115	115	83
Depreciation	755	755	755
Kirklees share	3,225	3,225	2,325
	<u>23,945</u>	<u>23,945</u>	<u>30,072</u>

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Period from 27 November 2021 to 30 November 2022

6 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.

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 27 November 2021	3,776	3,776
At 30 November 2022	3,776	3,776
Depreciation		
At 27 November 2021	755	755
Charge for the year	755	755
At 30 November 2022	1,510	1,510
Net book value		
At 30 November 2022	2,266	2,266
At 26 November 2021	3,021	3,021

8 Debtors

	2022 £	2021 £
Prepayments	-	453
Other debtors	40,436	13,742
	40,436	14,195

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	4,000	4,000
Trade creditors	-	1,753
Accruals	2,460	2,388
	6,460	8,141

10 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	12,333	16,000

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Period from 27 November 2021 to 30 November 2022

11 Funds

	Balance at 27 November 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Unrestricted				
General	<u>14,146</u>	<u>51,519</u>	<u>(41,406)</u>	<u>24,259</u>
	Balance at 29 November 2020 £	Incoming resources £	Resources expended £	Balance at 26 November 2021 £
Unrestricted				
General	<u>12,322</u>	<u>46,926</u>	<u>(45,102)</u>	<u>14,146</u>

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Period from 27 November 2021 to 30 November 2022

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 November 2022 £
Tangible fixed assets	2,266	2,266
Current assets	40,786	40,786
Current liabilities	(6,460)	(6,460)
Creditors over 1 year	(12,333)	(12,333)
Total net assets	<u>24,259</u>	<u>24,259</u>

	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>

13 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.)

Expenditure of £34,401 has been recharged from Dewsbury Rams RLFC (Holdings) Limited. At the balance sheet date the amount due from Dewsbury Rams RLFC (Holdings) Limited was £40,436 (2021 - £13,742).