

Company registration number: 06316284

Charity registration number: 1122462

Dewsbury Rams RLFC Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2023

Dewsbury Rams RLFC Trust

Contents

Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12

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 year ended 30 November 2023.

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

The stadium is now being fully utilised with the 4G pitches at our disposal. 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.

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 deficit for the year of £6,085 has decreased the reserves of the trust from £24,259 at the start of the year to £18,174 at 30 November 2023.

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.

Plans for future periods

Aims and key objectives for future periods

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.

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 (resigned 1 April 2024)

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 1 July 2024 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 30 November 2023 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

1 July 2024

Dewsbury Rams RLFC Trust

Statement of Financial Activities for the Year Ended 30 November 2023 (Including Income and Expenditure Account)

		Unrestricted funds		
			Total 30 November 2023	Total 27 November 2021 to 30 November 2022
	Note	General £	£	£
Income and endowments from				
Charitable activities	3	60,232	60,232	51,519
Other income	4	1,840	1,840	-
Total income and endowments		<u>62,072</u>	<u>62,072</u>	<u>51,519</u>
Expenditure				
Charitable activities	5	(68,157)	(68,157)	(41,406)
Net movement in funds		<u>(6,085)</u>	<u>(6,085)</u>	<u>10,113</u>
Reconciliation of funds				
Total funds brought forward		24,259	24,259	14,146
Total funds carried forward		<u>18,174</u>	<u>18,174</u>	<u>24,259</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 30 November 2023

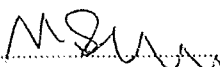
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	1,511	2,266
Current assets			
Debtors	8	31,578	40,436
Cash at bank and in hand		4	350
		<u>31,582</u>	<u>40,786</u>
Creditors: Amounts falling due within one year	9	<u>(6,586)</u>	<u>(6,460)</u>
Net current assets		<u>24,996</u>	<u>34,326</u>
Total assets less current liabilities		26,507	36,592
Creditors: Amounts falling due after more than one year	10	<u>(8,333)</u>	<u>(12,333)</u>
Net assets		<u>18,174</u>	<u>24,259</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>18,174</u>	<u>24,259</u>
Total funds	11	<u>18,174</u>	<u>24,259</u>

For the financial year ending 30 November 2023 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 year 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 1 July 2024 and signed on their behalf by:


M A Sawyer
Trustee

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Year Ended 30 November 2023

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 1 July 2024.

The address of the registered office is:

Flair 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 has taken advantage of the exemption and has 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 Year Ended 30 November 2023

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.

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.

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Year Ended 30 November 2023

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

Office equipment

Depreciation method and rate

20% straight line

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising income	60,232	60,232	51,519

4 Other income

	Unrestricted funds General £	Total 2023 £
Grants receivable	1,840	1,840

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Year Ended 30 November 2023

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Staff costs recharged		12,137	12,137	14,971
Allocated support costs	5.1	53,474	53,474	23,945
Governance costs	5.1	2,546	2,546	2,490
		<u>68,157</u>	<u>68,157</u>	<u>41,406</u>

5.1 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	2,546	2,546	2,490
	<u>2,546</u>	<u>2,546</u>	<u>2,490</u>

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Year Ended 30 November 2023

Allocated support costs

	Unrestricted funds		
	General	Total	Total
	£	30 November 2023 £	27 November 2021 to 30 November 2022 £
Rates	3,696	3,696	69
Light, heat and power	25,603	25,603	6,234
Insurance	5,460	5,460	3,793
Repairs and maintenance	14,342	14,342	9,334
Bank interest payable	362	362	420
Bank charges	106	106	115
Depreciation	755	755	755
Kirklees share	3,150	3,150	3,225
	<u>53,474</u>	<u>53,474</u>	<u>23,945</u>

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 1 December 2022	<u>3,776</u>	<u>3,776</u>
At 30 November 2023	<u>3,776</u>	<u>3,776</u>
Depreciation		
At 1 December 2022	1,510	1,510
Charge for the year	<u>755</u>	<u>755</u>
At 30 November 2023	<u>2,265</u>	<u>2,265</u>
Net book value		
At 30 November 2023	<u>1,511</u>	<u>1,511</u>
At 30 November 2022	<u>2,266</u>	<u>2,266</u>

8 Debtors

	2023 £	2022 £
Other debtors	<u>31,578</u>	<u>40,436</u>

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Year Ended 30 November 2023

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	4,000	4,000
Accruals	2,586	2,460
	<u>6,586</u>	<u>6,460</u>

10 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	<u>8,333</u>	<u>12,333</u>

11 Funds

	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
Unrestricted				
General	<u>24,259</u>	<u>62,072</u>	<u>(68,157)</u>	<u>18,174</u>

	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>

Dewsbury Rams RLFC Trust

Notes to the Financial Statements for the Year Ended 30 November 2023

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 November 2023 £
Tangible fixed assets	1,511	1,511
Current assets	31,582	31,582
Current liabilities	(6,586)	(6,586)
Creditors over 1 year	(8,333)	(8,333)
Total net assets	<u>18,174</u>	<u>18,174</u>

	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>

13 Related party transactions

During the year 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 £62,138 (2022 £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 £31,578 (2022 - £40,436).