

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

England & Wales · Charity number 1140345

Details

Other names RADCLIFFE BOROUGH FOOTBALL IN THE COMMUNITY

Status Registered

Legal form Charitable company

Company number [06113654](#)

Registered 2011-02-10

Register [View on the Charity Commission register](#)

Contact

Address Radcliffe Borough F C
Stainton Park
Colshaw Close East
Radcliffe
Manchester
M26 3PE

Phone 07772764007

Email bernard.manning@btinternet.co.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC AND IN PARTICULAR THE INHABITANTS OF RADCLIFFE AND SURROUNDING AREAS BY:1 PROMOTING COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH ('FACILITIES' IN THIS CLAUSE MEANS LAND, BUILDINGS AND EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);2 PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR SPORT, RECREATION AND OTHER LEISURE TIME OCCUPATION FOR SUCH PERSONS WHO HAVE A NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, ETHNICITY, INFIRMITY OR DISABLEMENT OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND3 ADVANCING THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE TRUSTEES SHALL THINK FIT IN ACCORDANCE WITH CHARITY LAW.

Activities: Advanced Coaching CentreHoliday Coaching CoursesSchool Curriculum CoachingAfter School CoachingBirthday PartiesJunior Club Matchday VisitsJunior Mini-LeaguesJunior Tournaments

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** RADCLIFFE AND SURROUNDING AREAS
- Bury

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-05-31 | £57,996 | £71,382 | - | - |
| 2024-05-31 | £51,715 | £55,607 | - | - |
| 2023-05-31 | £69,920 | £58,349 | - | - |
| 2022-05-31 | £56,571 | £57,357 | - | - |
| 2021-05-31 | £27,009 | £24,834 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|------|------------|
| Bernard Manning | | 2016-05-06 |
| PETER JOHN LOFTHOUSE | | 2016-04-29 |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

England & Wales - Charity number 1140345

Accounts

Company registration number 06113654 (England and Wales)

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025



RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

COMPANY INFORMATION

| | | |
|--------------------------|---|--|
| Directors | P J Lofthouse M McCabe B Quarmby | (Appointed 1 June 2024) (Appointed 31 October 2024) |
| Company number | 06113654 | |
| Registered office | Radcliffe Borough Football Club Stainton Park Pilkinton Road Radcliffe Manchester M26 3PE | |
| Accountants | Xeinaadin Yorkshire & North East Limited Unit 26G Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY | |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

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RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The directors present their annual report and financial statements for the year ended 31 May 2025.

Principal activities

The principal activity of the company continued to be that of other business support service activities not elsewhere classified.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

| | |
|---------------|-----------------------------|
| P J Lofthouse | |
| M McCabe | (Appointed 1 June 2024) |
| B Quarmby | (Appointed 31 October 2024) |
| B F Manning | (Resigned 3 March 2025) |
| K B M McCabe | (Resigned 1 June 2024) |

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

DocuSigned by:

M McCabe
Director

26 February 2026

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED FOR THE YEAR ENDED 31 MAY 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Radcliffe Borough Community Trust Limited for the year ended 31 May 2024 as set out on pages 5 to 11 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2019. Our work has been undertaken solely to prepare for your approval the accounts of Radcliffe Borough Community Trust Limited and state those matters that we have agreed to state to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Radcliffe Borough Community Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Radcliffe Borough Community Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Radcliffe Borough Community Trust Limited. You consider that Radcliffe Borough Community Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Radcliffe Borough Community Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Independent examiners report to the trustees of Radcliffe Borough Community Trust Limited ('The Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity 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').

Independent examiners 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 the Company 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 Companies 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.

Xeinadin Yorkshire & North East Limited

Xeinadin Yorkshire & North East Limited

Unit 26G Springfield Commercial Centre
Bagley Lane
Farsley
Leeds
LS28 5LY
26 February 2026

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

| | Notes | 2025 £ | 2024 £ |
|---------------------------------------|-------|----------------|----------------|
| Income | | 57,996 | 51,716 |
| Cost of sales | | (25,550) | (24,696) |
| Gross surplus | | 32,446 | 27,020 |
| Administrative expenses | | (45,832) | (30,911) |
| Deficit before taxation | | (13,386) | (3,891) |
| Tax on deficit | | 4,233 | - |
| Deficit for the financial year | | <u>(9,153)</u> | <u>(3,891)</u> |

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MAY 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|----|-----------|-------|
| Current assets | | | | | |
| Debtors | 2 | 8,755 | | 8,663 | |
| Cash at bank and in hand | | 3,393 | | 16,099 | |
| | | | | | |
| | | 12,148 | | 24,762 | |
| Creditors: amounts falling due within one year | 3 | (12,049) | | (15,510) | |
| | | | | | |
| Net current assets | | | 99 | | 9,252 |
| Reserves | | | | | |
| Income and expenditure account | | | 99 | | 9,252 |
| | | | | | |
| Total members' funds | | | 99 | | 9,252 |

For the financial year ended 31 May 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 of its financial statements for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 26 February 2026 and are signed on its behalf by:

DocuSigned by:

 EA895BB27E22402...
 M McCabe
 Director

Company registration number 06113654 (England and Wales)

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MAY 2025

| | Income and expenditure £ |
|--|--------------------------------|
| Balance at 1 June 2023 | 13,143 |
| Year ended 31 May 2024: | |
| Deficit and total comprehensive income | (3,891) |
| Balance at 31 May 2024 | <u>9,252</u> |
| Year ended 31 May 2025: | |
| Deficit and total comprehensive income | (9,153) |
| Balance at 31 May 2025 | <u><u>99</u></u> |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Company information

Radcliffe Borough Community Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Radcliffe Borough Football Club, Stainton Park Pilkinton Road, Radcliffe, Manchester, M26 3PE.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies (Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

1.7 Leases

As lessee

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Debtors

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 674 | 365 |
| Other debtors | 3,848 | 8,298 |
| | <u>4,522</u> | <u>8,663</u> |
| Deferred tax asset | 4,233 | - |
| | <u>8,755</u> | <u>8,663</u> |

3 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|-----------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 250 | 6,000 |
| Other creditors | 11,799 | 9,510 |
| | <u>12,049</u> | <u>15,510</u> |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

4 Related party transactions

Summary of transactions with parent

At 31st May 2025, the company was owed £2,298 (2024 £3,298) by RBFC Limited, the company's parent.

Summary of transactions with associates

At 31st May 2025, the company owed £6,639 (2024 £7,650) to Radcliffe Borough Sports & Social Club Limited, the company's associate.

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

| | 2025 | 2025 | 2024 | 2024 |
|---|--------|-----------------|---------|-----------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Income & Sales | | 52,686 | | 48,716 |
| Grants and subsidies | | 5,310 | | 3,000 |
| | | <u>57,996</u> | | <u>51,716</u> |
| Cost of sales | | | | |
| <i>Purchases and other direct costs</i> | | | | |
| Purchases | 3,170 | | 2,316 | |
| Pete Tuition | 22,380 | | 22,380 | |
| | | <u>25,550</u> | | <u>24,696</u> |
| Total purchases and other direct costs | | | | |
| | | <u>25,550</u> | | <u>24,696</u> |
| Total cost of sales | | (25,550) | | (24,696) |
| Gross surplus | 55.95% | 32,446 | 52.25% | 27,020 |
| Administrative expenses | | | | |
| Management charge | 10,200 | | - | |
| Rent | 29,000 | | 29,000 | |
| Repairs and renewals | 1,000 | | 212 | |
| Computer running costs | 887 | | 1,791 | |
| Travel and subsistence | 2,436 | | 435 | |
| Subscriptions | - | | 40 | |
| Accountancy | 1,450 | | 1,950 | |
| Bank charges | 197 | | 198 | |
| Printing and stationery | 198 | | 187 | |
| Telecommunications | 310 | | 445 | |
| Sundry expenses | 154 | | 153 | |
| Facilities Hire | - | | (3,500) | |
| | | <u>(45,832)</u> | | <u>(30,911)</u> |
| Operating deficit | | <u>(13,386)</u> | | <u>(3,891)</u> |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

England & Wales - Charity number 1140345

Accounts

Registration number: 06113654

Radcliffe Borough Community Trust Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 May 2024

Radcliffe Borough Community Trust Limited

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Radcliffe Borough Community Trust Limited

Company Information

| | |
|--------------------------|---|
| Directors | P J Lofthouse B F Manning M McCabe B R Quarmby |
| Company secretary | M McCabe |
| Registered office | Radcliffe Borough Football Club Stainton Park Pilkinton Road Radcliffe Manchester M26 3PE |
| Accountants | Xeinadin Yorkshire & North East Limited Unit 26g, Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY |

Radcliffe Borough Community Trust Limited

Report of the Trustees for the Year Ended 31 May 2024

The directors present their report and the financial statements for the year ended 31 May 2024.

Directors of the company

The directors who held office during the year were as follows:

P J Lofthouse

B F Manning

K McCabe (ceased 1 June 2024)

The following directors were appointed after the year end:

M McCabe - Director (appointed 1 June 2024)

B R Quarmby (appointed 31 October 2024)

Small companies provision statement

This report has 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.

Approved and authorised by the Board on 10 February 2025 and signed on its behalf by:



.....
M McCabe
Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Radcliffe Borough Community Trust Limited
for the Year Ended 31 May 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Radcliffe Borough Community Trust Limited for the year ended 31 May 2024 as set out on pages 5 to 11 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2019. Our work has been undertaken solely to prepare for your approval the accounts of Radcliffe Borough Community Trust Limited and state those matters that we have agreed to state to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Radcliffe Borough Community Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Radcliffe Borough Community Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Radcliffe Borough Community Trust Limited. You consider that Radcliffe Borough Community Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Radcliffe Borough Community Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Independent examiners report to the trustees of Radcliffe Borough Community Trust Limited ('The Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity 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').

Independent examiners 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 the Company 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 Companies 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.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Radcliffe Borough Community Trust Limited
for the Year Ended 31 May 2024**

Xeinadin Yorkshire + North East Limited
.....

Xeinadin Yorkshire & North East Limited
Unit 26g, Springfield Commercial Centre
Bagley Lane
Farsley
Leeds
LS28 5LY
10 February 2025

Radcliffe Borough Community Trust Limited

Profit and Loss Account for the Year Ended 31 May 2024

| | Note | 2024 £ | 2023 £ |
|--|------|-----------------------|---------------------|
| Turnover | | 51,716 | 69,920 |
| Cost of sales | | <u>(24,696)</u> | <u>(30,763)</u> |
| Gross surplus | | 27,020 | 39,157 |
| Administrative expenses | | <u>(30,911)</u> | <u>(27,586)</u> |
| Operating (deficit)/surplus | | <u>(3,891)</u> | <u>11,571</u> |
| (Deficit)/surplus before tax | | (3,891) | 11,571 |
| Tax on (loss)/profit | | <u>-</u> | <u>(2,198)</u> |
| (Deficit)/surplus for the financial year | | <u><u>(3,891)</u></u> | <u><u>9,373</u></u> |

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Radcliffe Borough Community Trust Limited

Statement of Comprehensive Income for the Year Ended 31 May 2024

| | 2024 | 2023 |
|---|-----------------------|---------------------|
| | £ | £ |
| (Deficit)/surplus for the year | <u>(3,891)</u> | <u>9,373</u> |
| Total comprehensive income for the year | <u><u>(3,891)</u></u> | <u><u>9,373</u></u> |

Radcliffe Borough Community Trust Limited

(Registration number: 06113654)

Balance Sheet as at 31 May 2024

| | Note | 2024 £ | 2023 £ |
|---|------|-----------------|----------------|
| Current assets | | | |
| Debtors | 3 | 8,663 | 6,456 |
| Cash at bank and in hand | | <u>16,099</u> | <u>11,955</u> |
| | | 24,762 | 18,411 |
| Creditors: Amounts falling due within one year | 4 | <u>(15,510)</u> | <u>(5,268)</u> |
| Net assets | | <u>9,252</u> | <u>13,143</u> |
| Reserves | | | |
| Retained earnings | | <u>9,252</u> | <u>13,143</u> |
| Surplus | | <u>9,252</u> | <u>13,143</u> |

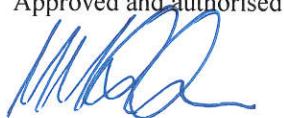
For the financial year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company 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.

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.

Approved and authorised by the Board on 10 February 2025 and signed on its behalf by:



.....
M McCabe
Director

Radcliffe Borough Community Trust Limited

Statement of Changes in Equity for the Year Ended 31 May 2024

| | Retained earnings £ | Total £ |
|----------------------|------------------------------------|--------------------|
| At 1 June 2023 | 13,143 | 13,143 |
| Deficit for the year | <u>(3,891)</u> | <u>(3,891)</u> |
| At 31 May 2024 | <u>9,252</u> | <u>9,252</u> |
| | Retained earnings £ | Total £ |
| At 1 June 2022 | 3,770 | 3,770 |
| Surplus for the year | <u>9,373</u> | <u>9,373</u> |
| At 31 May 2023 | <u>13,143</u> | <u>13,143</u> |

The notes on pages 9 to 11 form an integral part of these financial statements.

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2024

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

Radcliffe Borough Football Club
Stainton Park Pilkinton Road
Radcliffe
Manchester
M26 3PE

These financial statements were authorised for issue by the Board on 10 February 2025.

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

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2024

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Debtors

| | 2024 | 2023 |
|---------------|--------------|--------------|
| Current | £ | £ |
| Trade debtors | 365 | 960 |
| Prepayments | 5,000 | - |
| Other debtors | 3,298 | 5,496 |
| | <u>8,663</u> | <u>6,456</u> |

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2024

4 Creditors

Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|---------------|--------------|
| | £ | £ |
| Due within one year | | |
| Trade creditors | 6,000 | (6,000) |
| Taxation and social security | 7,650 | 9,558 |
| Accruals and deferred income | 1,860 | 1,560 |
| Other creditors | - | 150 |
| | <u>15,510</u> | <u>5,268</u> |

5 Related party transactions

Summary of transactions with parent

At 31st May 2024, the company was owed £3,298 (2023 £5,946) by RBFC Limited, the company's parent.

Summary of transactions with associates

At 31st May 2024, the company owed £7,650 (2023 £7,650) to Radcliffe Borough Sports & Social Club Limited, the company's associate.

Radcliffe Borough Community Trust Limited

iXBRL Detailed Profit and Loss Account for the Year Ended 31 May 2024

| | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Turnover | | |
| Income & Sales | 48,716 | 56,320 |
| Grants and subsidies | 3,000 | 13,600 |
| | 51,716 | 69,920 |
| Cost of sales | | |
| Purchases | 2,316 | 8,103 |
| Pete Tuition | 22,380 | 22,660 |
| | 24,696 | 30,763 |
| Gross Profit | 27,020 | 39,157 |
| Gross Profit (%) | 52.25% | 56% |
| General administrative expenses | | |
| Rent and rates | 29,000 | 24,000 |
| Facilities Hire | (3,500) | - |
| Repairs and maintenance | 212 | - |
| Telephone and fax | 445 | - |
| Computer software and maintenance costs | 1,791 | - |
| Printing, postage and stationery | 187 | 90 |
| Trade subscriptions | 40 | 1,274 |
| Sundry | 153 | - |
| Travel and subsistence | 435 | - |
| Accountancy fees | 1,950 | 2,040 |
| Bank charges | 198 | 182 |
| | 30,911 | 27,586 |
| Operating (deficit)/surplus | (3,891) | 11,571 |
| (Deficit)/surplus before tax | (3,891) | 11,571 |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

England & Wales - Charity number 1140345

Accounts

Registration number: 06113654

Radcliffe Borough Community Trust Limited

(A company limited by guarantee)

Unaudited Filleled Abridged Financial Statements

for the Year Ended 31 May 2023

foster mann 
evolved accountancy

Accounting | business advisory

foster mann is a trading name of Foster Mann (UK) Limited

Registered office: Unit 26G, Springfield Commercial Centre, Bagley Lane, Farsley, Leeds, LS28 5LY

Registered in England: 11833403

Radcliffe Borough Community Trust Limited

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Radcliffe Borough Community Trust Limited

Company Information

| | |
|--------------------------|--|
| Directors | P J Lofthouse B F Manning K McCabe |
| Registered office | Radcliffe Borough Football Club Stainton Park Pilkinton Road Radcliffe Manchester M26 3PE |
| Accountants | Foster Mann (UK) Limited Unit 26g, Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY |

Radcliffe Borough Community Trust Limited

**(Registration number: 06113654)
Abridged Balance Sheet as at 31 May 2023**

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|-----------------|
| Current assets | | | |
| Debtors | 3 | 6,456 | 7,450 |
| Cash at bank and in hand | | <u>11,955</u> | <u>10,133</u> |
| | | 18,411 | 17,583 |
| Creditors: Amounts falling due within one year | | <u>(3,708)</u> | <u>(12,733)</u> |
| Total assets less current liabilities | | 14,703 | 4,850 |
| Accruals and deferred income | | <u>(1,560)</u> | <u>(1,080)</u> |
| Net assets | | <u>13,143</u> | <u>3,770</u> |
| Reserves | | | |
| Retained earnings | | <u>13,143</u> | <u>3,770</u> |
| Surplus | | <u>13,143</u> | <u>3,770</u> |

For the financial year ending 31 May 2023 the company 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 company 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.

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.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 13 November 2023 and signed on its behalf by:


.....
K McCabe
Director

The notes on pages 3 to 4 form an integral part of these abridged financial statements.

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 May 2023

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

Radcliffe Borough Football Club
Stainton Park Pilkinton Road
Radcliffe
Manchester
M26 3PE

These financial statements were authorised for issue by the Board on 13 November 2023.

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

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 May 2023

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Debtors

Debtors includes £Nil (2022 - £Nil) due after more than one year.

4 Related party transactions

Summary of transactions with parent

At 31st May 2023, the company was owed £5,946 (2022 £5,946) by RBFC Limited, the company's parent.

Summary of transactions with associates

At 31st May 2023, the company owed £7,650 (2022 £7,650) to Radcliffe Borough Sports & Social Club Limited, the company's associate.

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

England & Wales - Charity number 1140345

Accounts

Registration number: 06113654

Radcliffe Borough Community Trust Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 May 2022



Accounting | business advisory

foster mann is a trading name of Foster Mann (UK) Limited

Registered office: Unit 26G, Springfield Commercial Centre, Bagley Lane, Farsley, Leeds, LS28 5LY
Registered in England: 11833403

Radcliffe Borough Community Trust Limited

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Radcliffe Borough Community Trust Limited

Company Information

| | |
|--------------------------|--|
| Directors | P J Lofthouse B F Manning K McCabe |
| Registered office | Radcliffe Borough Football Club Stainton Park Pilkinton Road Radcliffe Manchester M26 3PE |
| Accountants | Foster Mann (UK) Limited Unit 26g, Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY |

Radcliffe Borough Community Trust Limited

Report of the Trustees for the Year Ended 31 May 2022

The directors present their report and the financial statements for the year ended 31 May 2022.

Directors of the company

The directors who held office during the year were as follows:

P J Lofthouse

B F Manning

K McCabe

Small companies provision statement

This report has 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.

Approved and authorised by the Board on 4 August 2022 and signed on its behalf by:



.....
K McCabe

Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Radcliffe Borough Community Trust Limited
for the Year Ended 31 May 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Radcliffe Borough Community Trust Limited for the year ended 31 May 2022 as set out on pages 5 to 11 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2019. Our work has been undertaken solely to prepare for your approval the accounts of Radcliffe Borough Community Trust Limited and state those matters that we have agreed to state to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Radcliffe Borough Community Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Radcliffe Borough Community Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Radcliffe Borough Community Trust Limited. You consider that Radcliffe Borough Community Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Radcliffe Borough Community Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Independent examiners report to the trustees of Radcliffe Borough Community Trust Limited ('The Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity 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').

Independent examiners 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 the Company 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 Companies 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.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Radcliffe Borough Community Trust Limited
for the Year Ended 31 May 2022**

Foster Mann (UK) Limited

Foster Mann (UK) Limited
Unit 26g, Springfield Commercial Centre
Bagley Lane
Farsley
Leeds
LS28 5LY
4 August 2022

Radcliffe Borough Community Trust Limited

Profit and Loss Account for the Year Ended 31 May 2022

| | Note | 2022 £ | 2021 £ |
|--------------------------------------|------|-----------------------|---------------------|
| Turnover | | 56,571 | 27,009 |
| Cost of sales | | <u>(20,162)</u> | <u>(11,411)</u> |
| Gross profit | | 36,409 | 15,598 |
| Administrative expenses | | <u>(37,195)</u> | <u>(13,423)</u> |
| Operating (loss)/profit | | <u>(786)</u> | <u>2,175</u> |
| (Loss)/profit before tax | | (786) | 2,175 |
| Tax on (loss)/profit | | <u>(452)</u> | <u>319</u> |
| (Loss)/profit for the financial year | | <u><u>(1,238)</u></u> | <u><u>2,494</u></u> |

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Radcliffe Borough Community Trust Limited

Statement of Comprehensive Income for the Year Ended 31 May 2022

| | 2022 £ | 2021 £ |
|---|-----------------------|---------------------|
| (Loss)/profit for the year | <u>(1,238)</u> | <u>2,494</u> |
| Total comprehensive income for the year | <u><u>(1,238)</u></u> | <u><u>2,494</u></u> |

Radcliffe Borough Community Trust Limited

(Registration number: 06113654) Balance Sheet as at 31 May 2022

| | Note | 2022 £ | 2021 £ |
|---|------|---------------------|---------------------|
| Current assets | | | |
| Debtors | 3 | 7,450 | 8,441 |
| Cash at bank and in hand | | <u>10,133</u> | <u>9,187</u> |
| | | 17,583 | 17,628 |
| Creditors: Amounts falling due within one year | 4 | <u>(13,813)</u> | <u>(12,620)</u> |
| Net assets | | <u><u>3,770</u></u> | <u><u>5,008</u></u> |
| Capital and reserves | | | |
| Retained earnings | | <u>3,770</u> | <u>5,008</u> |
| Shareholders' funds | | <u><u>3,770</u></u> | <u><u>5,008</u></u> |

For the financial year ending 31 May 2022 the company 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 company 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.

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.

Approved and authorised by the Board on 4 August 2022 and signed on its behalf by:



K McCabe
Director

Radcliffe Borough Community Trust Limited

Statement of Changes in Equity for the Year Ended 31 May 2022

| | Retained earnings £ | Total £ |
|---------------------|------------------------------------|--------------------|
| At 1 June 2021 | 5,008 | 5,008 |
| Loss for the year | (1,238) | (1,238) |
| At 31 May 2022 | 3,770 | 3,770 |
| | Retained earnings £ | Total £ |
| At 1 June 2020 | 2,514 | 2,514 |
| Profit for the year | 2,494 | 2,494 |
| At 31 May 2021 | 5,008 | 5,008 |

The notes on pages 9 to 11 form an integral part of these financial statements.

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Radcliffe Borough Football Club

Stainton Park Pilkinton Road

Radcliffe

Manchester

M26 3PE

These financial statements were authorised for issue by the Board on 4 August 2022.

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

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

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.

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Debtors

| | 2022 | 2021 |
|---------------|--------------|--------------|
| Current | £ | £ |
| Trade debtors | 1,664 | 2,939 |
| Other debtors | 5,786 | 5,502 |
| | <u>7,450</u> | <u>8,441</u> |

Radcliffe Borough Community Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 May 2022

4 Creditors

Creditors: amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Due within one year | | |
| Trade creditors | 3,000 | - |
| Taxation and social security | 7,650 | 7,650 |
| Accruals and deferred income | 1,080 | 4,080 |
| Other creditors | 2,083 | 890 |
| | <u>13,813</u> | <u>12,620</u> |

5 Share capital

6 Related party transactions

Summary of transactions with parent

At 31st May 2021, the company was owed £5,946 (2020 £5,946) by RBFC Limited, the company's parent.

Summary of transactions with all associates

At 31st May 2021, the company owed £7,650 (2020 £7,650) to Radcliffe Borough Sports & Social Club Limited, the company's associate.

Radcliffe Borough Community Trust Limited

iXBRL Detailed Profit and Loss Account for the Year Ended 31 May 2022

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| turnover | | |
| Income & Sales | 51,571 | 26,009 |
| Other revenue | - | 1,000 |
| Grants and subsidies | 5,000 | - |
| | 56,571 | 27,009 |
| Cost of sales | | |
| Purchases | 2,087 | 4,281 |
| Subcontract cost | 315 | 2,490 |
| Training | 17,760 | 4,640 |
| | 20,162 | 11,411 |
| Gross Profit | 36,409 | 15,598 |
| Gross Profit (%) | 64.36% | 57.75% |
| General administrative expenses | | |
| Rent and rates | 35,000 | 12,000 |
| Printing, postage and stationery | 619 | - |
| Trade subscriptions | 1,300 | 1,212 |
| Bank charges | 276 | 211 |
| | 37,195 | 13,423 |
| Operating (loss)/profit | (786) | 2,175 |
| (Loss)/profit before tax | (786) | 2,175 |

RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

England & Wales - Charity number 1140345

Accounts

Registration number: 06113654

Radcliffe Borough Community Trust Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 May 2021



Accounting | business advisory
foster mann is a trading name of Foster Mann (UK) Limited
Registered office: Unit 26G, Springfield Commercial Centre, Bagley Lane, Farsley, Leeds, LS28 5LY
Registered in England: 11833403

Radcliffe Borough Community Trust Limited

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Radcliffe Borough Community Trust Limited

Company Information

| | |
|--------------------------|--|
| Directors | P J Lofthouse B F Manning K McCabe |
| Registered office | Radcliffe Borough Football Club Stainton Park Pilkinton Road Radcliffe Manchester M26 3PE |
| Accountants | Foster Mann (UK) Limited Unit 26g, Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY |

Radcliffe Borough Community Trust Limited

Report of the Trustees for the Year Ended 31 May 2021

The directors present their report and the financial statements for the year ended 31 May 2021.

Directors of the company

The directors who held office during the year were as follows:

P J Lofthouse

B F Manning

K McCabe

Small companies provision statement

This report has 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.

Approved by the Board on 28 October 2021 and signed on its behalf by:



.....
K McCabe
Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Radcliffe Borough Community Trust Limited
for the Year Ended 31 May 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Radcliffe Borough Community Trust Limited for the year ended 31 May 2021 as set out on pages 5 to 10 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2019. Our work has been undertaken solely to prepare for your approval the accounts of Radcliffe Borough Community Trust Limited and state those matters that we have agreed to state to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Radcliffe Borough Community Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Radcliffe Borough Community Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Radcliffe Borough Community Trust Limited. You consider that Radcliffe Borough Community Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Radcliffe Borough Community Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Independent examiners report to the trustees of Radcliffe Borough Community Trust Limited ('The Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity 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').

Independent examiners 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 the Company 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 Companies 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.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Radcliffe Borough Community Trust Limited
for the Year Ended 31 May 2021**

Foster Mann (UK) Limited

Foster Mann (UK) Limited
Unit 26g, Springfield Commercial Centre
Bagley Lane
Farsley
Leeds
LS28 5LY
28 October 2021

Radcliffe Borough Community Trust Limited

Profit and Loss Account for the Year Ended 31 May 2021

| | Note | Total 31 May 2021 £ | Total 31 May 2020 £ |
|-------------------------------|------|------------------------------|------------------------------|
| Turnover | | 27,009 | 45,283 |
| Cost of sales | | <u>(11,411)</u> | <u>(30,584)</u> |
| Gross profit | | 15,598 | 14,699 |
| Administrative expenses | | <u>(13,423)</u> | <u>(13,050)</u> |
| Operating profit | | <u>2,175</u> | <u>1,649</u> |
| Profit before tax | | 2,175 | 1,649 |
| Taxation | | <u>319</u> | <u>(313)</u> |
| Profit for the financial year | | <u><u>2,494</u></u> | <u><u>1,336</u></u> |

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Radcliffe Borough Community Trust Limited

Statement of Comprehensive Income for the Year Ended 31 May 2021

| | Note | 2021 £ | 2020 £ |
|---|------|---------------------|---------------------|
| Profit for the year | | <u>2,494</u> | <u>1,336</u> |
| Total comprehensive income for the year | | <u><u>2,494</u></u> | <u><u>1,336</u></u> |

The notes on pages 9 to 10 form an integral part of these financial statements.

Radcliffe Borough Community Trust Limited

(Registration number: 06113654)

Balance Sheet as at 31 May 2021

| | Note | 2021 £ | 2020 £ |
|---|------|-----------------|----------------|
| Current assets | | | |
| Debtors | 3 | 8,441 | 5,881 |
| Cash at bank and in hand | | <u>9,187</u> | <u>5,707</u> |
| | | 17,628 | 11,588 |
| Creditors: Amounts falling due within one year | 4 | <u>(12,620)</u> | <u>(9,074)</u> |
| Net assets | | <u>5,008</u> | <u>2,514</u> |
| Capital and reserves | | | |
| Profit and loss account | | <u>5,008</u> | <u>2,514</u> |
| Total equity | | <u>5,008</u> | <u>2,514</u> |

For the financial year ending 31 May 2021 the company 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 company 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.

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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 28 October 2021 and signed on its behalf by:



K McCabe

Director

Radcliffe Borough Community Trust Limited

Statement of Changes in Equity for the Year Ended 31 May 2021

| | | | | |
|----------------------------|--------------------------------------|-------|--------------------|-------|
| At 1 June 2020 | Profit and loss account £ | 2,514 | Total £ | 2,514 |
| Profit for the year | | 2,494 | | 2,494 |
| Total comprehensive income | | 2,494 | | 2,494 |
| At 31 May 2021 | | 5,008 | | 5,008 |
| | Profit and loss account £ | | Total £ | |
| At 1 June 2019 | | 1,178 | | 1,178 |
| Profit for the year | | 1,336 | | 1,336 |
| Total comprehensive income | | 1,336 | | 1,336 |
| At 31 May 2020 | | 2,514 | | 2,514 |

Radcliffe Borough Community Trust Limited

Notes to the Financial Statements for the Year Ended 31 May 2021

1 General information

The company is a private company limited by share capital incorporated in England and Wales.

The address of its registered office is:

Radcliffe Borough Football Club

Stainton Park Pilkinton Road

Radcliffe

Manchester

M26 3PE

These financial statements were authorised for issue by the Board on 28 October 2021.

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

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

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Radcliffe Borough Community Trust Limited

Notes to the Financial Statements for the Year Ended 31 May 2021

3 Debtors

| | 2021 £ | 2020 £ |
|---------------------------------------|---------------------|---------------------|
| Trade debtors | 2,939 | 385 |
| Other debtors | <u>5,502</u> | <u>5,496</u> |
| Total current trade and other debtors | <u><u>8,441</u></u> | <u><u>5,881</u></u> |

4 Creditors

| | Note | 2021 £ | 2020 £ |
|----------------------------|------|----------------------|---------------------|
| Due within one year | | | |
| Trade creditors | | - | 56 |
| Other creditors | | <u>12,620</u> | <u>9,018</u> |
| | | <u><u>12,620</u></u> | <u><u>9,074</u></u> |

5 Related party transactions

Summary of transactions with parent

At 31st May 2021, the company was owed £5,946 (2020 £5,946) by RBFC Limited, the company's parent.

Summary of transactions with associates

At 31st May 2021, the company owed £7,650 (2020 £7,650) to Radcliffe Borough Sports & Social Club Limited, the company's associate.

Radcliffe Borough Community Trust Limited

Detailed Profit and Loss Account for the Year Ended 31 May 2021

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Turnover | | |
| Income & Sales | 26,009 | 45,283 |
| Other revenue | 1,000 | - |
| | 27,009 | 45,283 |
| Cost of sales | | |
| Purchases | 4,281 | 4,072 |
| Subcontract cost | 2,490 | 6,202 |
| Training | 4,640 | 20,310 |
| | 11,411 | 30,584 |
| Gross Profit | 15,598 | 14,699 |
| Gross Profit (%) | 57.75% | 32.46% |
| General administrative expenses | | |
| Rent and rates | 12,000 | 11,000 |
| Repairs and maintenance | - | 580 |
| Office expenses | - | 39 |
| Trade subscriptions | 1,212 | 1,468 |
| Travel and subsistence | - | 60 |
| Accountancy fees | - | (316) |
| Bank charges | 211 | 219 |
| | 13,423 | 13,050 |
| Operating profit | 2,175 | 1,649 |
| Profit before tax | 2,175 | 1,649 |