

DIDSBURY TOC H RUGBY FOOTBALL CLUB LIMITED

England & Wales · Charity number 1141919

Details

Other names	DIDSBURY TOC H RFC
Status	Registered
Legal form	Charitable company
Company number	07556684
Registered	2011-05-16
Register	View on the Charity Commission register

Contact

Address
Didsbury Sports Ground
The Clubhouse
Ford Lane
Didsbury
Manchester
M20 2RU

Phone 07979777532

Email arthurctoch@gmail.com

Website www.didsburyrfc.co.uk

Activities

Objects: THE OBJECTS FOR WHICH THE CLUB IS ESTABLISHED ARE:TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING RUGBY UNION FOOTBALL AND OTHER SPORTS ("FACILITIES" MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANIZING SPORTING ACTIVITIES);TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY 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; ANDTO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE DIRECTORS THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY.

Activities: Amateur Sport - Rugby Club

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-29	-	-	-	-
2024-06-29	£112,386	£126,107	-	-
2023-06-29	£62,185	£78,276	-	-
2022-06-29	£87,126	£69,315	-	-
2021-06-29	£81,828	£43,165	-	-
2020-06-29	£49,142	£38,470	-	-

Trustees

Name	Role	Appointed
Arthur Nikorn Crabtree		2019-07-01
James Peacock		2015-04-22
Oliver James Linnell Thomas		2019-07-01

DIDSBURY TOC H RUGBY FOOTBALL CLUB LIMITED

England & Wales - Charity number 1141919

Accounts

Charity number: 1141919
Company number: 07556684

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 29 June 2024

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiners' report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 12

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	1141949
Company registration number	07556684
Business address	The Clubhouse Ford Lane Didsbury M20 2RU
Registered office	15 Elverston Street Manchester M22 4NP
Trustees	A Crabtree O Thomas J Peacock I Massingham

Didsbury Toc H RFC Limited **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) **for the year end 29 June 2024**

The trustees present their report and the financial statements for the year ended 29 June 2024. The trustees, who are also directors of Didsbury Toc H RFC Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing Document

The club is a charitable company limited by guarantee, incorporated on 8 June 2011 and registered as a charity on 16 May 2011. The company was established under Articles of Association which establish the objects and powers of the charitable company. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

The club was formed to take over the operations of Didsbury Toc H RFC, an unincorporated association which had been a rugby club in South Manchester since 1924.

Directors

All directors give their time voluntarily and receive no benefit from the club. The existing directors are responsible for the recruitment and training of new directors. All directors are all reappointed each year at the AGM.

Risk management

The directors have assessed the risks the club faces, considering both the likelihood of those risks and measures taken to manage them. Insurance is in place and finances are kept under review.

Related parties

The club uses playing fields leased by Didsbury Playing Fields Association (DPFA) a company formed and managed jointly by the club and Burnage Metro FC Ltd. The DPFA works very closely with the club who appoint half of its directors.

Didsbury Sports Ground Limited (DSG) - DSG is the trading subsidiary of DPFA and manages the facilities on its behalf.

Objectives and activities

Purposes and Aims

The purpose of the club as set out in the objects contained in the articles of association are:

- to promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty 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; and
- to advance the education of children and young people through such means as the Directors think fit in accordance with the law of charity

Achievements and performance

The focus of our work

Throughout the 2023/24 season the club ran four senior teams in the Lancashire leagues. It also has a thriving junior section. Full details and match reports may be found on our website www.didsburyrfc.co.uk

Didsbury Toc H RFC Limited
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for the year end 29 June 2024

Who used and benefited from our services?

The majority of the club membership is drawn from the local community, especially the junior members. We are developing a good relationship with local student bodies and have hosted several student matches.

Public benefit

The Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.

Financial review

The clubs financial position is steady. General fund income and expenditure is stable and comparable with previous years.

Reserves policy

The club seeks to hold at least six months subscription income in general fund as a buffer against future uncertainties.

Development fund

In conjunction with Burnage Metro FC Ltd the club has been raising funds to enhance the facilities available at Simon Field. This project has been organised by the DPFA and the club has gifted funds raised for this purpose to the DPFA in this period and may do so again in the future.

Statement of trustees' responsibilities

The trustees (who are also directors of Didsbury Toc H RFC Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year end 29 June 2024

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Signed by:

1EDA1D7799964DF...

P J Horton
Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Didsbury Toc H RFC Limited.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Sebastian Sheratte

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Sebastian Sheratte Chartered Accountant **Independent examiner**

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 29 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	14,357	-	14,357	10,591
Charitable activities for generating funds	3	92,869	-	92,869	48,112
Other trading activities	4	642	-	642	6
Separate material item of income	5	-	-	-	-
Other income	6	4,517	-	4,517	3,475
Total incoming resources		112,386	-	112,386	62,185
Resources expended					
Costs of generating funds Fundraising trading:					
Raising funds	7	33,353	-	33,353	608
Charitable activities	8	57,066	-	57,066	62,800
Separate material item of expense	9	11,190	-	11,190	-
Other expense	10	24,498	-	24,498	14,868
Total resources expended		126,107	-	126,107	78,276
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		(13,721)	-	(13,721)	(16,091)
Total funds brought forward		69,148	10,428	79,576	95,667
Total funds carried forward		55,426	10,428	65,854	79,576

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet
as at 29 June 2024

		2024		2023	
	Notes	£	£	£	£
Current assets					
Debtors	11	11,155		14,323	
Cash at bank and in hand		54,699		67,052	
		<u>65,854</u>		<u>81,375</u>	
Creditors: amounts falling due within one year					
	12	-		(1,800)	
Net current assets			65,854		79,575
Creditors: Amounts falling due after 1 year					
		-		-	
Net assets	13		<u>65,854</u>		<u>79,575</u>
Funds					
Restricted income funds	14		10,428		10,428
Unrestricted income funds	15		55,426		69,148
Total funds			<u>65,854</u>		<u>79,575</u>

The Balance Sheet continues on the following page.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 29 June 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 29 June 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on
and signed on its behalf by

Signed by:

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P J Horton
Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in June 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2024

2. Donations and legacies			2024	2023
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
Donations	14,357	-	14,357	3,860
Gift Aid Donations	-	-	-	4,500
YDF Donation	-	-	-	2,231
	<u>14,357</u>	<u>-</u>	<u>14,357</u>	<u>10,591</u>
3. Charitable activities for generating funds			2024	2023
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
Fundraising events	49,531	-	49,531	15,573
Memberships	31,744	-	31,744	29,124
Grants	11,594	-	11,594	3,415
	<u>92,869</u>	<u>-</u>	<u>92,869</u>	<u>48,112</u>
4. Other trading activities			2024	2023
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
International Ticket Sales	642	-	642	-
Services	-	-	-	6
	<u>642</u>	<u>-</u>	<u>642</u>	<u>6</u>
5. Separate material item of income			2024	2023
	Unrestricted funds £	Restricted funds £	Total £	Total £
Donation to Maintenance Reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6. Other income			2024	2023
	Unrestricted funds £	Restricted funds £	Total £	Total £
Interest Earned	535	-	535	134
Miscellaneous Income	-	-	-	-
Sales of Product Income	3,983	-	3,983	3,341
RFU Development Income	-	-	-	-
	<u>4,517</u>	<u>-</u>	<u>4,517</u>	<u>3,475</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2024

7. Raising funds			2024	2023
	Unrestricted funds £	Restricted funds £	Total £	Total £
Fundraising costs	33,353	-	33,353	608
	<u>33,353</u>	<u>-</u>	<u>33,353</u>	<u>608</u>
	<u><u>33,353</u></u>	<u><u>-</u></u>	<u><u>33,353</u></u>	<u><u>608</u></u>
			2024	2023
8. Charitable activities			Total £	Total £
	Unrestricted funds £	Restricted funds £		
Junior Kit	-	-	-	60
Senior Kit	3,865	-	3,865	9,111
Equipment	7,097	-	7,097	18,864
Referees Expenses	1,345	-	1,345	1,306
Meals	13,561	-	13,561	8,950
Kitwash	2,337	-	2,337	1,115
Physio Expenses	2,166	-	2,166	1,422
Training Expenses	4,994	-	4,994	3,422
DSG Facilities	7,200	-	7,200	6,000
Pitch maintenance	2,826	-	2,826	8,138
Travel	1,860	-	1,860	27
Subscriptions	-	-	-	100
Trophies	100	-	100	-
Playing Fines	-	-	-	-
Rugby Development Costs	8,945	-	8,945	50
Social Events	771	-	771	4,236
	<u>57,066</u>	<u>-</u>	<u>57,066</u>	<u>62,800</u>
	<u><u>57,066</u></u>	<u><u>-</u></u>	<u><u>57,066</u></u>	<u><u>62,800</u></u>
			2024	2023
9. Separate material item of expense			Total £	Total £
	Unrestricted funds £	Restricted funds £		
	11,190	-	11,190	-
	<u>11,190</u>	<u>-</u>	<u>11,190</u>	<u>-</u>
	<u><u>11,190</u></u>	<u><u>-</u></u>	<u><u>11,190</u></u>	<u><u>-</u></u>

The separate material item of expense in the current period relates to costs incurred with the refurbishment of the facilities used by the charity.

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2024

10. Other expense			2024	2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
International Ticket Costs	642	-	642	228
Tour Costs	18,971	-	18,971	11,987
Accounts Package	95	-	95	254
Bank Charges	-	-	-	-
Printing and Reproduction	244	-	244	-
Miscellaneous Expense	4,546	-	4,546	2,399
	<u>24,498</u>	<u>-</u>	<u>24,498</u>	<u>14,868</u>
11. Debtors			2024	2023
			£	£
Trade debtors			11,155	14,323
Other debtors			-	-
			<u>11,155</u>	<u>14,323</u>
12. Creditors: amounts falling due within one year			2024	2023
			£	£
Trade creditors			-	-
Accruals and deferred income			-	(1,800)
			<u>-</u>	<u>(1,800)</u>
13. Analysis of net assets between funds			Unrestricted funds	Total funds
			£	£
Fund balances at 29 June 2024 as represented by:				
Current assets			55,427	65,854
Current liabilities			-	-
			<u>55,427</u>	<u>65,854</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2023

14. Restricted funds

	At 30 June 2023 £	Incoming resources £	Outgoing resources £	At 29 June 2024 £
Development Fund	10,428	-	-	10,428

15. Unrestricted funds

	At 30 June 2023 £	Incoming resources £	Outgoing resources £	At 29 June 2024 £
General Fund	69,148	112,386	(126,107)	55,427

16. Trustees' emoluments

There were no employees during the year apart from the trustees.

17. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. Company limited by guarantee

Didsbury Toc H RFC Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIDSBURY TOC H RUGBY FOOTBALL CLUB LIMITED

England & Wales - Charity number 1141919

Accounts

Charity number: 1141919
Company number: 07556684

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 29 June 2023

Didsbury Toc H RFC Limited
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	Page
Legal and administrative information	1
Trustees' report	2 - 4
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Didsbury Toc H RFC Limited **(A company limited by guarantee)**

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The trustees present their report and the financial statements for the year ended 29 June 2023. The trustees, who are also directors of Didsbury Toc H RFC Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

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Risk management

The directors have assessed the risks the club faces, considering both the likelihood of those risks and measures taken to manage them. Insurance is in place and finances are kept under review.

Related parties

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- select suitable accounting policies and then apply them consistently;
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On behalf of the board

Signed by:

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P J Horton
Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

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The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Sebastian Sheratte

.....6723CA35158A430.....

Sebastian Sheratte Chartered Accountant **Independent examiner**

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 29 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	10,591	-	10,591	4,008
Charitable activities for generating funds	3	48,112	-	48,112	73,751
Other trading activities	4	6	-	6	8,416
Separate material item of income	5	-	-	-	-
Other income	6	3,475	-	3,475	951
Total incoming resources		62,185	-	62,185	87,126
Resources expended					
Costs of generating funds Fundraising trading:					
Raising funds	7	608	-	608	10,273
Charitable activities	8	62,800	-	62,800	30,659
Separate material item of expense	9	-	-	-	-
Other expense	10	14,868	-	14,868	25,766
Total resources expended		78,276	-	78,276	66,697
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		(16,091)	-	(16,091)	20,429
Total funds brought forward		85,239	10,428	95,667	75,238
Total funds carried forward		69,147	10,428	79,576	95,667

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet
as at 29 June 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Debtors	11	14,323		6,970	
Cash at bank and in hand		67,052		89,197	
		<u>81,375</u>		<u>96,167</u>	
Creditors: amounts falling due within one year					
	12	<u>(1,800)</u>		<u>(500)</u>	
Net current assets			79,575		95,667
Creditors: Amounts falling due after 1 year					
		<u>-</u>		<u>-</u>	
Net assets	13		<u>79,575</u>		<u>95,667</u>
Funds					
Restricted income funds	14		10,428		10,428
Unrestricted income funds	15		69,147.04		85,239
Total funds			<u>79,575</u>		<u>95,667</u>

The Balance Sheet continues on the following page.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 29 June 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 29 June 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on
and signed on its behalf by

Signed by:

1EDA1D7799904DF...

P J Horton
Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in June 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2023

2. Donations and legacies			2023	2022
	Unrestricted funds	Unrestricted funds	Total	Total
	£	£	£	£
Donations	3,860	-	3,860	2,678
Gift Aid Donations	4,500	-	4,500	420
YDF Donation	2,231	-	2,231	910
	<u>10,591</u>	<u>-</u>	<u>10,591</u>	<u>4,008</u>
3. Charitable activities for generating funds			2023	2022
	Unrestricted funds	Unrestricted funds	Total	Total
	£	£	£	£
Fundraising events	15,573	-	15,573	26,862
Memberships	29,124	-	29,124	26,494
Grants	3,415	-	3,415	20,395
	<u>48,112</u>	<u>-</u>	<u>48,112</u>	<u>73,751</u>
4. Other trading activities			2023	2022
	Unrestricted funds	Unrestricted funds	Total	Total
	£	£	£	£
International Ticket Sales	-	-	-	7,616
Services	6	-	6	800
	<u>6</u>	<u>-</u>	<u>6</u>	<u>8,416</u>
5. Separate material item of income			2023	2022
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Donation to Maintenance Reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6. Other income			2023	2022
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Interest Earned	134	-	134	8
Miscellaneous Income	-	-	-	18
Sales of Product Income	3,341	-	3,341	125
RFU Development Income	-	-	-	800
	<u>3,475</u>	<u>-</u>	<u>3,475</u>	<u>951</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2023

7. Raising funds			2023	2022
	Unrestricted funds £	Restricted funds £	Total £	Total £
Fundraising costs	608	-	608	10,273
	<u>608</u>	<u>-</u>	<u>608</u>	<u>10,273</u>
8. Charitable activities			2023	2022
	Unrestricted funds £	Restricted funds £	Total £	Total £
Junior Kit	60	-	60	6,920
Senior Kit	9,111	-	9,111	6,164
Equipment	18,864	-	18,864	50
Referees Expenses	1,306	-	1,306	154
Meals	8,950	-	8,950	3,689
Kitwash	1,115	-	1,115	2,153
Physio Expenses	1,422	-	1,422	782
Training Expenses	3,422	-	3,422	2,079
DSG Facilities	6,000	-	6,000	1,000
Pitch maintenance	8,138	-	8,138	-
Travel	27	-	27	3,355
Subscriptions	100	-	100	195
Trophies	-	-	-	350
Playing Fines	-	-	-	-
Rugby Development Costs	50	-	50	3,063
Social Events	4236	-	4,236	705
	<u>62,800</u>	<u>-</u>	<u>62,800</u>	<u>30,659</u>
9. Separate material item of expense			2023	2022
	Unrestricted funds £	Restricted funds £	Total £	Total £
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2023

10. Other expense			2023	2022
	Unrestricted funds £	Restricted funds £	Total £	Total £
International Ticket Costs	228	-	228	8,166
Tour Costs	11,987	-	11,987	15,316
Accounts Package	254	-	254	77
Bank Charges	-	-	-	995
Printing and Reproduction	-	-	-	222
Miscellaneous Expense	2,399	-	2,399	989
	<u>14,868</u>	<u>-</u>	<u>14,868</u>	<u>25,765</u>
11. Debtors			2023	2022
			£	£
Trade debtors			14,323	6,970
Other debtors			-	-
			<u>14,323</u>	<u>6,970</u>
12. Creditors: amounts falling due within one year			2023	2022
			£	£
Trade creditors			-	-
Accruals and deferred income			(1,800)	(500)
			<u>(1,800)</u>	<u>(500)</u>
13. Analysis of net assets between funds			Unrestricted funds £	Total funds £
Fund balances at 29 June 2023 as represented by:				
Current assets			70,947	81,375
Current liabilities			(1,800)	(1,800)
			<u>69,147</u>	<u>79,575</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2023

14. Restricted funds

	At 30 June 2022 £	Incoming resources £	Outgoing resources £	At 29 June 2023 £
Development Fund	10,428	-	-	10,428

15. Unrestricted funds

	At 30 June 2022 £	Incoming resources £	Outgoing resources £	At 29 June 2023 £
General Fund	85,239	62,185	(78,276)	69,148

16. Trustees' emoluments

There were no employees during the year apart from the trustees.

17. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. Company limited by guarantee

Didsbury Toc H RFC Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIDSBURY TOC H RUGBY FOOTBALL CLUB LIMITED

England & Wales - Charity number 1141919

Accounts

Charity number: 1141919
Company number: 07556684

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 29 June 2022

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiners' report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 12

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	1141949
Company registration number	07556684
Business address	The Clubhouse Ford Lane Didsbury M20 2RU
Registered office	15 Elverston Street Manchester M22 4NP
Trustees	S Sheratte A Crabtree O Thomas J Peacock I Massingham

Didsbury Toc H RFC Limited **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) **for the year end 29 June 2022**

The trustees present their report and the financial statements for the year ended 29 June 2022. The trustees, who are also directors of Didsbury Toc H RFC Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing Document

The club is a charitable company limited by guarantee, incorporated on 8 June 2011 and registered as a charity on 16 May 2011. The company was established under Articles of Association which establish the objects and powers of the charitable company. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

The club was formed to take over the operations of Didsbury Toc H RFC, an unincorporated association which had been a rugby club in South Manchester since 1924.

Directors

All directors give their time voluntarily and receive no benefit from the club. The existing directors are responsible for the recruitment and training of new directors. All directors are all reappointed each year at the AGM.

Risk management

The directors have assessed the risks the club faces, considering both the likelihood of those risks and measures taken to manage them. Insurance is in place and finances are kept under review.

Related parties

The club uses playing fields leased by Didsbury Playing Fields Association (DPFA) a company formed and managed jointly by the club and Burnage Metro FC Ltd. The DPFA works very closely with the club who appoint half of its directors.

Didsbury Sports Ground Limited (DSG) - DSG is the trading subsidiary of DPFA and manages the facilities on its behalf.

Objectives and activities

Purposes and Aims

The purpose of the club as set out in the objects contained in the articles of association are:

- to promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty 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; and
- to advance the education of children and young people through such means as the Directors think fit in accordance with the law of charity

Achievements and performance

The focus of our work

Throughout the 2021/22 season the club ran four senior teams in the Lancashire leagues. It also has a thriving junior section. Full details and match reports may be found on our website www.didsburyrfc.co.uk

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year end 29 June 2022

Who used and benefited from our services?

The majority of the club membership is drawn from the local community, especially the junior members. We are developing a good relationship with local student bodies and have hosted several student matches.

Public benefit

The Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.

Financial review

The clubs financial position is steady. General fund income and expenditure is stable and comparable with previous years.

Reserves policy

The club seeks to hold at least six months subscription income in general fund as a buffer against future uncertainties.

Development fund

In conjunction with Burnage Metro FC Ltd the club has been raising funds to enhance the facilities available at Simon Field. This project has been organised by the DPFA and the club has gifted funds raised for this purpose to the DPFA in this period and may do so again in the future.

Statement of trustees' responsibilities

The trustees (who are also directors of Didsbury Toc H RFC Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year end 29 June 2022

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Sebastian Sheratte
.....

S M Sheratte

Director

Thomas
.....

O J Thomas

Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Didsbury Toc H RFC Limited.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Josh Hearn Chartered Accountant **Independent examiner**

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 29 June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	4,008	-	4,008	11,969
Charitable activities for generating funds	3	73,751	-	73,751	66,740
Other trading activities	4	8,416	-	8,416	-
Separate material item of income	5	-	-	-	-
Other income	6	951	-	951	3,120
Total incoming resources		87,126	-	87,126	81,828
Resources expended					
Costs of generating funds Fundraising trading:					
Raising funds	7	10,273	-	10,273	8,669
Charitable activities	8	33,277	-	33,277	31,007
Separate material item of expense	9	-	-	-	-
Other expense	10	25,766	-	25,766	3,490
Total resources expended		69,315	-	69,315	43,165
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		17,811	-	17,811	38,663
Total funds brought forward		67,428	10,428	77,856	39,170
Total funds carried forward		85,238	10,428	95,667	77,833

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet
as at 29 June 2022

		2022		2021	
	Notes	£	£	£	£
Current assets					
Debtors	11	9,588		1,344	
Cash at bank and in hand		89,197		86,576	
		<u>98,785</u>		<u>87,920</u>	
Creditors: amounts falling due within one year					
	12	<u>(3,118)</u>		<u>(10,087)</u>	
Net current assets			95,667		77,833
Creditors: Amounts falling due after 1 year					
Net assets	13	<u>-</u>	<u>95,667</u>	<u>-</u>	<u>77,833</u>
Funds					
Restricted income funds	14		10,428		10,428
Unrestricted income funds	15		85,239		67,406
Total funds			<u>95,667</u>		<u>77,833</u>

The Balance Sheet continues on the following page.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 29 June 2022

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 29 June 2022.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on
and signed on its behalf by

Sebastian Sheratte
.....

S M Sheratte
Director

O J Thomas
.....

O J Thomas
Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in June 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2022

2. Donations and legacies			2022	2021
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
Donations	2,678	-	2,678	-
Gift Aid Donations	420	-	420	10,735
YDF Donation	910	-	910	1,234
	<u>4,008</u>	<u>-</u>	<u>4,008</u>	<u>11,969</u>
3. Charitable activities for generating funds			2022	2021
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
Fundraising events	26,862	-	26,862	11,182
Memberships	26,494	-	26,494	25,850
Grants	20,395	-	20,395	29,708
	<u>73,751</u>	<u>-</u>	<u>73,751</u>	<u>66,740</u>
4. Other trading activities			2022	2021
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
International Ticket Sales	7,616	-	7,616	-
Services	800	-	800	-
	<u>8,416</u>	<u>-</u>	<u>8,416</u>	<u>-</u>
5. Separate material item of income			2022	2021
	Unrestricted funds £	Restricted funds £	Total £	Total £
Donation to Maintenance Reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6. Other income			2022	2021
	Unrestricted funds £	Restricted funds £	Total £	Total £
Interest Earned	8	-	8	28
Miscellaneous Income	18	-	18	46
Sales of Product Income	125	-	125	125
RFU Development Income	800	-	800	2,921
	<u>951</u>	<u>-</u>	<u>951</u>	<u>3,120</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2022

7. Raising funds			2022	2021
	Unrestricted funds £	Restricted funds £	Total £	Total £
Fundraising costs	10,273	-	10,273	8,669
	<u>10,273</u>	<u>-</u>	<u>10,273</u>	<u>8,669</u>
8. Charitable activities			2022	2021
	Unrestricted funds £	Restricted funds £	Total £	Total £
Junior Kit	6,920	-	6,920	3,541
Senior Kit	6,164	-	6,164	1,502
Equipment	50	-	50	-
Referees Expenses	154	-	154	-
Meals	3,689	-	3,689	5,919
Kitwash	2,153	-	2,153	150
Physio Expenses	782	-	782	-
Training Expenses	4,697	-	4,697	-
DSG Facilities	1,000	-	1,000	19,438
Pitch maintenance	-	-	-	-
Travel	3,355	-	3,355	-
Subscriptions	195	-	195	-
Trophies	350	-	350	456
Playing Fines	-	-	-	-
Rugby Development Costs	3,063	-	3,063	-
Social Events	704.84	-	705	-
	<u>33,277</u>	<u>-</u>	<u>33,277</u>	<u>31,007</u>
9. Separate material item of expense			2022	2021
	Unrestricted funds £	Restricted funds £	Total £	Total £
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2022

10. Other expense			2022	2021
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
International Ticket Costs	8,166	-	8,166	-
Tour Costs	15,316	-	15,316	-
Accounts Package	77	-	77	77
Bank Charges	995	-	995	1,023
Printing and Reproduction	222	-	222	-
Miscellaneous Expense	989	-	989	2,390
	<u>25,765</u>	<u>-</u>	<u>25,765</u>	<u>3,490</u>
11. Debtors			2022	2021
			£	£
Trade debtors			9,588	1,344
Other debtors			-	-
			<u>9,588</u>	<u>1,344</u>
12. Creditors: amounts falling due within one year			2022	2021
			£	£
Trade creditors			-	(8,850)
Accruals and deferred income			(3,118)	(1,237)
			<u>(3,118)</u>	<u>(10,087)</u>
13. Analysis of net assets between funds			Unrestricted funds	Total funds
			£	£
Fund balances at 29 June 2022 as represented by:				
Current assets			98,785	87,920
Current liabilities			(3,118)	(10,087)
			<u>95,667</u>	<u>77,833</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2022

14. Restricted funds

	At 30 June 2021 £	Incoming resources £	Outgoing resources £	At 29 June 2022 £
Development Fund	10,428	-	-	10,428

15. Unrestricted funds

	At 30 June 2021 £	Incoming resources £	Outgoing resources £	At 29 June 2022 £
General Fund	67,428	87,126	(69,315)	85,239

16. Trustees' emoluments

There were no employees during the year apart from the trustees.

17. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. Company limited by guarantee

Didsbury Toc H RFC Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIDSBURY TOC H RUGBY FOOTBALL CLUB LIMITED

England & Wales - Charity number 1141919

Accounts

Charity number: 1141919
Company number: 07556684

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 29 June 2021

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiners' report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 12

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	1141949
Company registration number	07556684
Business address	The Clubhouse Ford Lane Didsbury M20 2RU
Registered office	15 Elverston Street Manchester M22 4NP
Trustees	S Sheratte A Crabtree O Thomas J Peacock I Massingham

Didsbury Toc H RFC Limited **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) **for the year end 29 June 2021**

The trustees present their report and the financial statements for the year ended 29 June 2021. The trustees, who are also directors of Didsbury Toc H RFC Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing Document

The club is a charitable company limited by guarantee, incorporated on 8 June 2011 and registered as a charity on 16 May 2011. The company was established under Articles of Association which establish the objects and powers of the charitable company. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

The club was formed to take over the operations of Didsbury Toc H RFC, an unincorporated association which had been a rugby club in South Manchester since 1924.

Directors

All directors give their time voluntarily and receive no benefit from the club. The existing directors are responsible for the recruitment and training of new directors. All directors are all reappointed each year at the AGM.

Risk management

The directors have assessed the risks the club faces, considering both the likelihood of those risks and measures taken to manage them. Insurance is in place and finances are kept under review.

Related parties

The club uses playing fields leased by Didsbury Playing Fields Association (DPFA) a company formed and managed jointly by the club and Burnage Metro FC Ltd. The DPFA works very closely with the club who appoint half of its directors.

Didsbury Sports Ground Limited (DSG) - DSG is the trading subsidiary of DPFA and manages the facilities on its behalf.

Objectives and activities

Purposes and Aims

The purpose of the club as set out in the objects contained in the articles of association are:

- to promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports
- to provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty 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; and
- to advance the education of children and young people through such means as the Directors think fit in accordance with the law of charity

Achievements and performance

The focus of our work

Throughout the 2020/21 season the club ran four senior teams in the Lancashire leagues. It also has a thriving junior section. Full details and match reports may be found on our website www.didsburyrfc.co.uk

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year end 29 June 2021

Who used and benefited from our services?

The majority of the club membership is drawn from the local community, especially the junior members. We are developing a good relationship with local student bodies and have hosted several student matches.

Public benefit

The Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.

Financial review

The clubs financial position is steady. General fund income and expenditure is stable and comparable with previous years.

Reserves policy

The club seeks to hold at least six months subscription income in general fund as a buffer against future uncertainties.

Development fund

In conjunction with Burnage Metro FC Ltd the club has been raising funds to enhance the facilities available at Simon Field. This project has been organised by the DPFA and the club has gifted funds raised for this purpose to the DPFA in this period and may do so again in the future.

Statement of trustees' responsibilities

The trustees (who are also directors of Didsbury Toc H RFC Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year end 29 June 2021

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Sebastian Sheratte
.....

S M Sheratte

Director

O J Thomas
.....

O J Thomas

Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Didsbury Toc H RFC Limited.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Josh Hearn Chartered Accountant **Independent examiner**
Address

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 29 June 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	11,969	-	11,969	777
Charitable activities for generating funds	3	66,740	-	66,740	41,353
Other trading activities	4	-	-	-	1,703
Separate material item of income	5	-	-	-	-
Other income	6	3,120	-	3,120	5,310
Total incoming resources		81,828	-	81,828	49,142
Resources expended					
Costs of generating funds Fundraising trading:					
Raising funds	7	8,669	-	8,669	700
Charitable activities	8	31,007	-	31,007	32,151
Separate material item of expense	9	-	-	-	-
Other expense	10	3,490	-	3,490	5,619
Total resources expended		43,165	-	43,165	38,470
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		38,663	-	38,663	10,672
Total funds brought forward		28,742	10,428	39,170	28,498
Total funds carried forward		67,405	10,428	77,833	39,170

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet
as at 29 June 2021

		2021		2020	
	Notes	£	£	£	£
Current assets					
Debtors	11	1,344		505	
Cash at bank and in hand		86,576		43,995	
		<u>87,920</u>		<u>44,500</u>	
Creditors: amounts falling due within one year					
	12	<u>(10,087)</u>		<u>(5,330)</u>	
Net current assets			77,833		39,170
Creditors: Amounts falling due after 1 year					
		<u>-</u>		<u>-</u>	
Net assets	13		<u>77,833</u>		<u>39,170</u>
Funds					
Restricted income funds	14		10,428		10,428
Unrestricted income funds	15		67,406		28,742
Total funds			<u>77,833</u>		<u>39,170</u>

The Balance Sheet continues on the following page.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 29 June 2021**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 29 June 2021.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on
and signed on its behalf by

Sebastian Sheratte
.....

S M Sheratte
Director

O J Thomas
.....

O J Thomas
Director

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in June 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2021

2. Donations and legacies			2021	2020
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
Donations	-	-	-	632
Gift Aid Donations	10,735	-	10,735	145
YDF Donation	1,234	-	1,234	-
	<u>11,969</u>	<u>-</u>	<u>11,969</u>	<u>777</u>
3. Charitable activities for generating funds			2021	2020
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
Fundraising events	11,182	-	11,182	7,721
Memberships	25,850	-	25,850	27,353
Grants	29,708	-	29,708	6,278
	<u>66,740</u>	<u>-</u>	<u>66,740</u>	<u>41,353</u>
4. Other trading activities			2021	2020
	Unrestricted funds £	Unrestricted funds £	Total £	Total £
International Ticket Sales	-	-	-	-
Tour Income	-	-	-	-
Services	-	-	-	1,703
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,703</u>
5. Separate material item of income			2021	2020
	Unrestricted funds £	Restricted funds £	Total £	Total £
Donation to Maintenance Reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6. Other income			2021	2020
	Unrestricted funds £	Restricted funds £	Total £	Total £
Interest Earned	28	-	28	117
Miscellaneous Income	46	-	46	-
Sales of Product Income	125	-	125	750
RFU Development Income	2,921	-	2,921	4,442
	<u>3,120</u>	<u>-</u>	<u>3,120</u>	<u>5,310</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 June 2021

7. Raising funds			2021	2020
	Unrestricted funds £	Restricted funds £	Total £	Total £
Fundraising costs	8,669	-	8,669	700
	<u>8,669</u>	<u>-</u>	<u>8,669</u>	<u>700</u>
8. Charitable activities			2021	2020
	Unrestricted funds £	Restricted funds £	Total £	Total £
Junior Kit	3,541	-	3,541	2,245
Senior Kit	1,502	-	1,502	1,574
Equipment	-	-	-	3,350
Referees Expenses	-	-	-	-
Meals	5,919	-	5,919	4,050
Kitwash	150	-	150	785
Physio Expenses	-	-	-	412
Training Expenses	-	-	-	3,883
DSG Facilities	19,438	-	19,438	8,071
Pitch maintenance	-	-	-	4,620
Travel	-	-	-	795
Subscriptions	-	-	-	985
Trophies	456	-	456	-
Playing Fines	-	-	-	180
Rugby Development Costs	-	-	-	1,200
	<u>31,007</u>	<u>-</u>	<u>31,007</u>	<u>32,151</u>
9. Separate material item of expense			2021	2020
	Unrestricted funds £	Restricted funds £	Total £	Total £
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2021

10. Other expense		2021	2020
	Unrestricted funds	Restricted funds	Total
	£	£	£
International Ticket Costs	-	-	-
Tour Costs	-	-	-
Accounts Package	77	-	77
Bank Charges	1,023	-	1,023
Printing and Reproduction	-	-	-
Miscellaneous Expense	2,390	-	2,390
	<u>3,490</u>	<u>-</u>	<u>3,490</u>
	<u><u>3,490</u></u>	<u><u>-</u></u>	<u><u>5,619</u></u>
11. Debtors		2021	2020
		£	£
Trade debtors		1,344	505
Other debtors		-	-
		<u>1,344</u>	<u>505</u>
		<u><u>1,344</u></u>	<u><u>505</u></u>
12. Creditors: amounts falling due within one year		2021	2020
		£	£
Trade creditors		(8,850)	(5,330)
Accruals and deferred income		(1,237)	-
		<u>(10,087)</u>	<u>-</u>
		<u><u>(10,087)</u></u>	<u><u>(5,330)</u></u>
13. Analysis of net assets between funds		Unrestricted funds	Total funds
		£	£
Fund balances at 29 June 2021 as represented by:			
Current assets		87,920	44,500
Current liabilities		(10,087)	(5,330)
		<u>77,833</u>	<u>39,170</u>
		<u><u>77,833</u></u>	<u><u>39,170</u></u>

Didsbury Toc H RFC Limited
(A company limited by guarantee)
Notes to financial statements
for the year ended 29 June 2021

14. Restricted funds

	At 30 June 2020 £	Incoming resources £	Outgoing resources £	At 29 June 2021 £
Development Fund	10,428	-	-	10,428

15. Unrestricted funds

	At 30 June 2020 £	Incoming resources £	Outgoing resources £	At 29 June 2021 £
General Fund	28,742	81,828	(43,165)	67,405

16. Trustees' emoluments

There were no employees during the year apart from the trustees.

17. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. Company limited by guarantee

Didsbury Toc H RFC Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.