

**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)**

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

**Legal and administrative information**

<b>Charity number</b>	1141949
<b>Company registration number</b>	07556684
<b>Business address</b>	The Clubhouse Ford Lane Didsbury M20 2RU
<b>Registered office</b>	15 Elverston Street Manchester M22 4NP
<b>Trustees</b>	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](http://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**  
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**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 £
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<b>81,828</b>	<b>-</b>	<b>81,828</b>	<b>49,142</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<b>43,165</b>	<b>-</b>	<b>43,165</b>	<b>38,470</b>
<b>Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year</b>		<b>38,663</b>	<b>-</b>	<b>38,663</b>	<b>10,672</b>
Total funds brought forward		28,742	10,428	39,170	28,498
<b>Total funds carried forward</b>		<b>67,405</b>	<b>10,428</b>	<b>77,833</b>	<b>39,170</b>



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

**Balance sheet**  
**as at 29 June 2021**

		<b>2021</b>		<b>2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>					
Debtors	11	1,344		505	
Cash at bank and in hand		86,576		43,995	
		<u>87,920</u>		<u>44,500</u>	
<b>Creditors: amounts falling due within one year</b>					
	12	<u>(10,087)</u>		<u>(5,330)</u>	
<b>Net current assets</b>			77,833		39,170
<b>Creditors: Amounts falling due after 1 year</b>					
		<u>-</u>		<u>-</u>	
<b>Net assets</b>	13		<u>77,833</u>		<u>39,170</u>
<b>Funds</b>					
Restricted income funds	14		10,428		10,428
Unrestricted income funds	15		<u>67,406</u>		<u>28,742</u>
<b>Total funds</b>			<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**  
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**Notes to financial statements**  
**for the year ended 29 June 2021**

**2. Donations and legacies**

			<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total £</b>	<b>Total £</b>
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**

			<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total £</b>	<b>Total £</b>
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**

			<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total £</b>	<b>Total £</b>
International Ticket Sales	-	-	-	-
Tour Income	-	-	-	-
Services	-	-	-	1,703
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,703</u>

**5. Separate material item of income**

			<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>	<b>Total £</b>
Donation to Maintenance Reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6. Other income**

			<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>	<b>Total £</b>
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**  
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**Notes to financial statements**  
**for the year ended 29 June 2021**

**7. Raising funds**

		<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Fundraising costs	8,669	-	8,669
	<u>8,669</u>	<u>-</u>	<u>8,669</u>

**8. Charitable activities**

		<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Junior Kit	3,541	-	3,541
Senior Kit	1,502	-	1,502
Equipment	-	-	-
Referees Expenses	-	-	-
Meals	5,919	-	5,919
Kitwash	150	-	150
Physio Expenses	-	-	-
Training Expenses	-	-	-
DSG Facilities	19,438	-	19,438
Pitch maintenance	-	-	-
Travel	-	-	-
Subscriptions	-	-	-
Trophies	456	-	456
Playing Fines	-	-	-
Rugby Development Costs	-	-	-
	<u>31,007</u>	<u>-</u>	<u>31,007</u>

**9. Separate material item of expense**

		<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
	-	-	-
	<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**

			<b>2021</b>	<b>2020</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
International Ticket Costs	-	-	-	-
Tour Costs	-	-	-	-
Accounts Package	77	-	77	72
Bank Charges	1,023	-	1,023	788
Printing and Reproduction	-	-	-	85
Miscellaneous Expense	2,390	-	2,390	4,675
	<u>3,490</u>	<u>-</u>	<u>3,490</u>	<u>5,619</u>

**11. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,344	505
Other debtors	-	-
	<u>1,344</u>	<u>505</u>

**12. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	(8,850)	(5,330)
Accruals and deferred income	(1,237)	-
	<u>(10,087)</u>	<u>(5,330)</u>

**13. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
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>

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

**14. Restricted funds**

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

**15. Unrestricted funds**

	<b>At 30 June 2020</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>At 29 June 2021</b>
	<b>£</b>	<b>resources</b>	<b>resources</b>	<b>£</b>
		<b>£</b>	<b>£</b>	
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.