

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)

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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
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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

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**

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					
		<u>-</u>		<u>-</u>	
Net assets	13		<u>95,667</u>		<u>77,833</u>
Funds					
Restricted income funds	14		10,428		10,428
Unrestricted income funds	15		<u>85,239</u>		<u>67,406</u>
Total funds			<u>95,667</u>		<u>77,833</u>

The Balance Sheet continues on the following page.

Didsbury Toc H RFC Limited
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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
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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
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Notes to financial statements
for the year ended 29 June 2022

7. Raising funds

		2022	2021
	Unrestricted funds £	Restricted funds £	Total £
Fundraising costs	10,273	-	10,273
	10,273	-	10,273

8. Charitable activities

		2022	2021
	Unrestricted funds £	Restricted funds £	Total £
Junior Kit	6,920	-	6,920
Senior Kit	6,164	-	6,164
Equipment	50	-	50
Referees Expenses	154	-	154
Meals	3,689	-	3,689
Kitwash	2,153	-	2,153
Physio Expenses	782	-	782
Training Expenses	4,697	-	4,697
DSG Facilities	1,000	-	1,000
Pitch maintenance	-	-	-
Travel	3,355	-	3,355
Subscriptions	195	-	195
Trophies	350	-	350
Playing Fines	-	-	-
Rugby Development Costs	3,063	-	3,063
Social Events	704.84	-	705
	33,277	-	33,277

9. Separate material item of expense

		2022	2021
	Unrestricted funds £	Restricted funds £	Total £
	-	-	-
	-	-	-

Didsbury Toc H RFC Limited
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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	Outgoing	At 29 June 2022
	£	resources	resources	£
		£	£	
Development Fund	10,428	-	-	10,428

15. Unrestricted funds

	At 30 June 2021	Incoming	Outgoing	At 29 June 2022
	£	resources	resources	£
		£	£	
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.