

Charity number: 1169891
Company number: 10293155
(England and Wales)

Totnes Rugby Football Club Limited
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 April 2021

Totnes Rugby Football Club Limited
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For the year ended 30 April 2021

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Totnes Rugby Football Club Limited
Report of the Trustees
For the year ended 30 April 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 April 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are as follows:

- 1) To promote community participation in healthy recreation by providing for playing rugby union football and other sports.
- 2) To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need of 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
- 3) To advance the education of children and young people through such means as the directors think fit in accordance with the laws of the charity.

Summary of the main activities in relation to these objectives:

Senior Rugby - Coaching and training of senior rugby teams for both men and ladies and the playing of matches in various leagues.

Youth Rugby - Coaching and training of several age related teams of rugby players from the age of 13 to 18 and playing in matches and tournaments.

Mini Rugby - Coaching and training of several age related teams for boys and girls from the ages of 5 to 12 and playing in matches and tournaments

Statement on public benefit

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

The trustees are satisfied that the charity continues to meet the required public benefit test through its objectives and activities.

ACHIEVEMENTS AND PERFORMANCE

Due to the COVID 19 pandemic the entire 20/21 season was cancelled by the RFU. As such there was no competitive rugby played by any of the Club's sides.

Additionally, other users of the facilities and clubhouse for Hockey and Skittles also had their seasons cancelled.

The trustees sought to balance limiting the activities of the charity to preserve its finances and abide by Government and RFU laws and guidelines during such a turbulent period and trying to have the limited activities that could take place.

As such there was some training for the various teams, undertaken as and when the restrictions allowed and following all the relevant guidance.

Although it was disappointing and all members deeply missed the normal rugby season, the Trustees and Committee used the opportunity of being largely closed to undertake substantial renovations to the clubhouse. These were funded by S106 grant funding received from South Hams District Council.

The renovations have been completed in time for the new season and the Trustees and Committee look forward to welcoming all back to clubhouse.

Totnes Rugby Football Club Limited
Report of the Trustees Continued
For the year ended 30 April 2021

FINANCIAL REVIEW

The charity has benefited from several significant grants during the period which have helped to put the charity in a strong position despite the uncertainty caused by the COVID 19 pandemic and associated restrictions.

Grant income of £30,055 was received from the RFU Winter Survival Fund. This was unrestricted income provided to maintain participation in rugby by providing sufficient funds to meet a club's operational costs in the 6 month winter period to 31st March 2021,

Additionally, the charity also received a second grant totalling £27,500 from South Hams District Council. This was a S106 Contribution to the refurbishment of the clubhouse. It was restricted for this purpose and used during the year to cover renovation costs.

All of the charity's other income sources declined significantly, which was expected in the circumstances. The trustees and committee members would like to thank everyone who continued to support the club through the year in any way they could.

Overall, the charity made a surplus of £34,210 and this money will be used to cover rugby expenses in the coming seasons while income recovers and to insulate the charity from any further issues caused by the ongoing pandemic.

Two of the Club's Trustees are also Directors of the Trading Company (Totnes Rugby Football Club (Trading) Ltd), which manages the operation of the shop, bar and other catering facilities. The Charity charges the Trading Co a rent, currently £1,500 per annum, for the use of these facilities.

The bar was closed during the whole year as a result of COVID 19 restrictions and only a small amount of activity was undertaken as and when restrictions allowed. The subsidiary benefitted from some of the Covid 19 grants provided by the Government to make up lost income from being forced to close.

Profits from the Trading Company activity are remitted to the Charity and this season a donation of £3,500 was made to charity from its subsidiary.

The trustees are satisfied that the Charity has the financial resilience to keep the club operating and open back up for the 2021/22 season.

Principal funding sources

Monies are from member's subscriptions, sponsorship, grants and donations. We are grateful to local firms for their support for their community rugby club.

Reserves

It is the desired policy of the board to create and retain sufficient reserves to enable the club to maintain and enhance its facilities and provide rugby opportunities to the communities in the Totnes area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and as such, does not have a share capital. Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the company's assets if it should be wound up whilst he or she is a member, for payment of the company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

Totnes Rugby Football Club Limited is an independent registered charity governed by its memorandum and articles of association dated 25 July 2016.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Recruitment and appointment of trustees

The Charity Trustees are all volunteers and are responsible for general control and management of the Charity. Regular meetings are held by Trustees and also by Team members to discuss finance, training and other relevant issues.

New trustees are invited to stand for election by reference to their skills and experience and to the needs of the charity. Candidates are then voted on by the charity's members at the Annual General Meeting (AGM).

New Trustees are shown a copy of the Charity's Articles of Association and advised on the policy, procedure and responsibilities of the Charity under the Charities Act.

Totnes Rugby Football Club Limited
Report of the Trustees Continued
For the year ended 30 April 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Totnes Rugby Football Club Limited
Charity registration number	1169891
Company registration number	10293155
Principal address	Borough Park Station Road Totnes Devon TQ9 5JG

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Barrie Snell
Julie Green
Michael Edmonds
Sean White
Mr Jerwood Williams

Secretary

Ms Julie Green

Independent examiners

MAP Accountants & Business Advisors
2 Bridge Farm Offices
Harberton
Totnes
Devon
TQ9 7PP

Approved by the Board of Trustees and signed on its behalf by

.....	20 January 2022
Sean White	

Totnes Rugby Football Club Limited
Independent Examiners Report to the Trustees
For the year ended 30 April 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 April 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MAP Accountants & Business Advisors

2 Bridge Farm Offices

Harberton

Totnes

Devon

TQ9 7PP

20 January 2022

Totnes Rugby Football Club Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 April 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	34,936	27,500	62,436	11,322
Charitable activities	3	5,563	-	5,563	16,590
Other trading activities		220	-	220	3,940
Investments	4	-	-	-	52
Total		40,719	27,500	68,219	31,904
Expenditure on:					
Charitable activities	5/6	(6,509)	(27,500)	(34,009)	(21,866)
Total		(6,509)	(27,500)	(34,009)	(21,866)
Net income/expenditure		34,210	-	34,210	10,038
Reconciliation of funds					
Total funds brought forward		15,968	-	15,968	5,930
Total funds carried forward		50,178	-	50,178	15,968

Totnes Rugby Football Club Limited
Statement of Financial Position
As at 30 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	3,728	4,971
		3,728	4,971
Current assets			
Debtors	11	11,158	8,328
Cash at bank and in hand		36,453	5,886
		47,611	14,214
Creditors: amounts falling due within one year	12	(1,161)	(3,217)
Net current assets		46,450	10,997
Total assets less current liabilities		50,178	15,968
Net assets		50,178	15,968
The funds of the charity			
Unrestricted income funds	13	50,178	15,968
Total funds		50,178	15,968

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Barrie Snell
Trustee
20 January 2022

Totnes Rugby Football Club Limited
Notes to the Financial Statements
For the year ended 30 April 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Totnes Rugby Football Club Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	3,947	-	3,947	8,346
Grants received	30,989	27,500	58,489	2,976
	34,936	27,500	62,436	11,322

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Rugby Sports Club</i>		
Membership	3,641	7,275
Rental Income	1,500	1,500
Sponsorship income	-	4,250
International Tickets	422	3,565
	5,563	16,590
	5,563	16,590

4. Investment income

	2021	2020
	£	£
Bank interest receivable	-	52
	-	52

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the year ended 30 April 2021

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Rugby Sports Club	3,534	27,500	31,034	19,878
Support costs	2,975	-	2,975	1,988
	6,509	27,500	34,009	21,866

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Rugby Sports Club	31,034	2,975	34,009	21,866

7. Analysis of support costs

	2021	2020
	£	£
Rugby Sports Club		
Overhead Costs	2,975	1,988

8. Staff costs and emoluments

	2021	2020
	0	0
General Employees	0	0

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the year ended 30 April 2021

9. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	8,346	2,976	11,322
Charitable activities	16,590	-	16,590
Other trading activities	3,940	-	3,940
Investments	52	-	52
Total	28,928	2,976	31,904
Expenditure on:			
Charitable activities	(18,890)	(2,976)	(21,866)
Total	(18,890)	(2,976)	(21,866)
Net income/expenditure	10,038	-	10,038
Reconciliation of funds			
Total funds brought forward	5,930	-	5,930
Total funds carried forward	15,968	-	15,968

10. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £
At 01 May 2020	11,896
At 30 April 2021	11,896
Depreciation	
At 01 May 2020	6,925
Charge for year	1,243
At 30 April 2021	8,168
Net book values	
At 30 April 2021	3,728
At 30 April 2020	4,971

11. Debtors

	2021 £	2020 £
Amounts due within one year:		
Prepayments and accrued income	2,592	965
Other debtors	8,566	7,363
	11,158	8,328

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the year ended 30 April 2021

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	861	1,030
Accruals and deferred income	300	2,187
	<u>1,161</u>	<u>3,217</u>

13. Movement in funds

Unrestricted Funds

	Balance at 01/05/2020	Incoming resources	Outgoing resources	Balance at 30/04/2021
	£	£	£	£
<i>General</i>				
Rugby Football Sports Club	15,968	40,719	(6,509)	50,178
	<u>15,968</u>	<u>40,719</u>	<u>(6,509)</u>	<u>50,178</u>

Unrestricted Funds - Previous year

	Balance at 01/05/2019	Incoming resources	Outgoing resources	Balance at 30/04/2020
	£	£	£	£
<i>General</i>				
Rugby Football Sports Club	5,930	28,928	(18,890)	15,968
	<u>5,930</u>	<u>28,928</u>	<u>(18,890)</u>	<u>15,968</u>

Purpose of unrestricted Funds

Rugby Football Sports Club

The charitable company is operated for the benefit of the Totnes Local Rugby Football Club.

Restricted Funds

	Incoming resources	Outgoing resources	Balance at 30/04/2021
	£	£	£
Refurbishment Costs	27,500	(27,500)	-
	<u>27,500</u>	<u>(27,500)</u>	<u>-</u>

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the year ended 30 April 2021

Restricted Funds - Previous year

	Incoming resources £	Outgoing resources £	Balance at 30/04/2020 £
Rugby Costs	2,976	(2,976)	-
	2,976	(2,976)	-

Purpose of restricted funds

Rugby Costs

For the provision of an under 12 rugby tournament at the end of the season.

Refurbishment Costs

For refurbishment of the clubhouse

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
Rugby Football Sports Club	3,728	46,450	50,178
	3,728	46,450	50,178

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
Rugby Football Sports Club	4,971	10,997	15,968
	4,971	10,997	15,968

Totnes Rugby Football Club Limited
Detailed Statement of Financial Activities
For the year ended 30 April 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	3,947	8,346
Grants receivable	58,489	2,976
	62,436	11,322
Charitable activities		
Membership	3,641	7,275
Rental Income	1,500	1,500
Sponsorship income	-	4,250
International Tickets	422	3,565
	5,563	16,590
Other trading activities		
Fund raising events	220	3,940
	220	3,940
Investments		
Bank interest receivable	-	52
	-	52
Total incoming resources	68,219	31,904
EXPENDITURE		
Charitable activities		
Rugby Costs	(31,034)	(19,878)
	(31,034)	(19,878)
SUPPORT COSTS		
Overhead Costs		
Overhead Costs	(2,975)	(1,988)
	(2,975)	(1,988)
Total resources expended	(34,009)	(21,866)
Net Income	34,210	10,038