TOPSHAM RUGBY FOOTBALL CLUB

England & Wales · Charity number 1174681

Details

Status	Registered
Legal form	CIO
Registered	2017-09-18
Register	View on the Charity Commission register

Contact

Address	Topsham Rugby Football Club Exeter Road Topsham Exeter EX3 0LY
Phone	01392873651
Email	charity@topshamrugby.co.uk
Website	www.topshamrugby.co.uk

Activities

Objects: THE OBJECTS OF THE CLUB ARE:1) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING RUGBY UNION FOOTBALL AND OTHER SPORTS WHICH INVOLVE PHYSICAL OR MENTAL SKILL OR EXERTION ("FACILITIES" MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES); AND2) TO PROVIDE OR ASSIST IN THE PROVISION OF 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.

Activities: The objects of the Club are to promote community participation in healthy recreation by providing facilities for playing rugby union football and other sports which involve physical or mental skill or exertion; and to provide or assist in the provision of facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities.

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Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£310,571	£258,402	-	-
2024-03-31	£242,753	£196,998	-	-
2023-03-31	£156,324	£216,729	-	-
2022-03-31	£168,801	£129,260	-	-
2021-03-31	£205,848	£86,463	-	-

Trustees

Name	Role	Appointed
Darren Oxland		2024-07-18
Freyja Wilkinson		2023-07-19
Hannah Cottle		2024-07-18
Mark Philip David Dixie		2023-07-19
Mercedes Osborne		2021-05-01
Nigel Robert Francis Deasy		2023-07-19
Peter Hawley		2023-07-19
Professor Katie Sarah Lunnon		2020-06-01
Ron Murray		2020-06-01
Sebastian Stewart		2022-07-20

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TOPSHAM RUGBY FOOTBALL CLUB

England & Wales - Charity number 1174681

Accounts

TOPSHAM RUGBY FOOTBALL CLUB CIO

REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

CHARITY NUMBER: 1174681

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Topsham Rugby Football Club
Trustees' Annual Report
For the period ended 31 March 2025

The Trustees present their report for the period ended 31 March 2025, which should be read in conjunction with the attached financial statements.

1. Reference and administrative information

Name of Charity:	Topsham Rugby Football Club
Address of Charity:	The Bonfire Field, Exeter Road, Topsham EX3 0LY
Registered Charity number:	1174681
Independent Examiner:	Paul Richards, Brambillow Accounting Ltd, Brookhouse, Cranoe Road, Welham, LE16 7UH
Bankers:	Lloyds Bank
Solicitors	Gilbert Stephens LL, P15-17 Southernhay East, Exeter EX1 1QE

The trustees on the date this report was approved were:

Hannah Cottle
Nigel Deasy
Mark Dixie
Pete Hawley
Katie Lunnon
Ron Murray
Mercedes Osborne
Seb Stewart
Freyja Wilkinson

2. Structure, governance and management

The charity is governed by its constitution, which was adopted on 8 September 2017. Its aim is to promote community participation in health and recreation by providing facilities for playing rugby union football and such other amateur sports as the Trustees may from time to time approve. Full objects of the charity can be found in the charity governing document which is available from the Charity Commission website.

The Trustees have the ultimate responsibility for the charity and meet formally when required (but at least once a year). The detailed administration of the club is delegated to a management committee, in accordance with the constitution, who are elected annually and who meet at least monthly.

The current officers of the committee are:

Chair:	Seb Stewart
Vice-Chair:	Darren Oxland
Secretary:	Hannah Cottle
Treasurer:	Freyja Wilkinson

3. Main activities

The main activity of the charity continues to be the provision of facilities for playing rugby union football. The club has two regular adult men's teams, a ladies' teams, a walking rugby section, a 3rds/veterans' side and a thriving youth section, with 11 sides, from under-7's to Colts including both boys and girls.

The clubhouse was used throughout the year by HITZ the Premiership Rugby Charity

4. Review of the year

CHAIRMAN'S REPORT

I'm delighted to be able to report on a highly successful year both on and off the pitch. Our playing sections will each cover their successes later on in this report but it would be remiss of me not to mention the achievements of our 1xv, not only winning the Regional 2 league with only one defeat all season, but also winning the National Community Cup, played at Twickenham, in front of 100s of noisy and jubilant Topsham supporters – a day never to be forgotten!

I hope it hasn't gone unnoticed that the clubhouse has undergone significant development with a new longer bar where the old tractor shed used to adjoin the main clubhouse room, and a new bar on the other side that provides access to the outside area. I won't try and describe it here in full but take the opportunity to have good look round when you are next at the club – it all looks fantastic! The reason for this development is primarily to support the continued growth of the club across all sections and the increasing interest in watching games from a growing supporter base, which has meant that we need more space, greater flexibility and a clubhouse that supports our members diversity; as well as maximising the opportunities for using our facilities to generate much needed revenue to sustain our club into the future. Many thanks to Rich Williams and his team who have taken on this work and done such a great job.

And there's more. Over the next 12 months we will be building a new tractor shed, developing the area outside the new bar as somewhere to enjoy rugby, and relax all year round. More information to follow!

Of course, all of this development is only possible because we have been able to increase our existing revenue streams to the extent that overall club revenue has increased from £169k in 2022 to £311k in 2025 (see our financial report later on). The main reasons for this are:

- A significant increase in support from our sponsorship base, for which we are extremely grateful. Without this support the club would not be in the position it is now; so a big thank you to our sponsors, namely:

    - Casa
    - Rodney Spiller Wealth Management
    - Darts Farm
    - Watermeadow Grange
    - Defender Bird Spikes

    So much effort goes into attracting and maintaining ongoing relationships with our sponsors, so a big thank you to all those across the club who have been instrumental in doing this, particularly Hannah Cottle who has done such an amazing job.

- Huge increase in 1xv match day revenues. The success of the 1xv attracts ever increasing crowds, paying to come to Bonfire Field, enjoy a pre-match meal, and increased bar revenues

- A wider range of events aside from the ever popular and endearing fireworks night, such as Lineout Live, which we will continue to run in the future and provided a great day and evening for members, families and friends listening and dancing to live music and enjoying a drink or two.

It is vital that we continue to drive revenue growth as our cost base continues to grow as well! There are good reasons for this – improving our facilities both in the clubhouse and our pitches, but there are also rising costs (which everyone is experiencing) in areas such as the cost of utilities and food supplies. So as you are aware, in 2022 our cost base was £129k; increasing to £258k in 2025.

I do hope you are all aware of our Crowdfunder page which gives everyone – anyone associated with the club and has Topsham RFC at heart – to contribute to the future of our club and make it the best possible place to be enjoyed by all visitors to the club. Katie Lunnon has done a fantastic job pulling this together. I have been so encouraged by the number of individuals, families and teams who have raised so much money to date. We still have around 45 days to go – so plenty of time for those who are thinking about contributing to do so!

We have also been able to invest heavily in the ground. Most of you will be aware that we have been chosen as a training venue for three of the teams competing in the Women's Rugby World Cup this year, and as such have received significant funding, for example, enabling us to install an irrigation system which will create a massive legacy for our grounds in the future. We also have a new grounds team; Clive and Victoria Pring now provide this support following Nigel Mortimore's retirement last year.

The management of our clubhouse is in good hands following the appointment of Holly Pelly as our Clubhouse Manager. Holly works incredibly hard to ensure that Bonfire Field is a great

place to be; a heartfelt thanks to Holly and her supporting team – Andy and Melissa for everything they do for the club.

We are, of course, first and foremost a volunteer run club. A massive thank you to all those across the club who coach, administrate, and provide the much-needed support week in week out we need, so that all our teams can enjoy their rugby come rain or shine! A particular thank you to a small group of individuals who go above and beyond week in week out. Darren Oxland, Hannah Cottle, Marcus Cottle, Freyja Wilkinson, Holly Feller, Mark Crouch, Rich Williams, Henry Justice, Helen Allinson-Bailey and Graham Smith – the club is indebted to you!

We are constantly looking for individuals to step forward to support one-off events such as fireworks night or for groundwork days, but also for specific roles which require more time and commitment; for example, we are looking for someone to take on responsibility for the clubs website. If you think you can help, let us know!

Finally, you may be aware that Ron Murray, our President, has not been well of late. Marcus and I visited him and Alison recently. Although appearing frail, he was so excited to chat about the club, the Twickenham game – which he watched, like many others on You Tube, and he can't wait to get back down to the club for the new season. Ron will be standing as President again, and we wish him well in his recovery.

Seb Stewart - Chairman

JUNIOR SECTION REPORT

It's been my first season as Junior Chair and I have enjoyed being involved in the future of the club. Another season of big numbers for the Juniors, maintaining numbers of around 350 with a lot of the younger teams at full capacity. The girls sections continue to build and their relationship with the Tempests remains strong.

Festivals and tours were in abundance across the age groups with most having very successful Devon Age Festivals. U11s had a fruitful first Landrover Cup appearance winning Team of the Day and securing a free day out at HQ for the Gallagher Premiership Final. U13s went on two tours, one of which was an international appearance in Lisbon. Early stage talks of the potential for a larger Topsham contingent over next year.

U14s and U16s had successful cup campaigns with the latter securing a win at the Fisherman's Plate final in Brixham back in April. Hoping for a clean sweep across the board in the next season as the standard continues to grow amongst the competitive age groups. All the success and enjoyment has come in spite of our wettest winter yet with a slight increase in the amount of rugby cancelled due to weather and/or pitch conditions, something we hope will be less of an issue next season.

There has been more cohesion between the Junior and Senior sections with members of the Junior section volunteering on Men's and Tempests match days forming a Guard of Honour and taking on ball replacement duties. Something that continues to grow and has been well

received by the Senior section. Junior awards presentation saw an absence of the usual Exeter Chief player and instead we had players from the Men's section and the Tempests which enhanced the occasion. A very big thank you to those who made these things happen this season and bought into the vision.

We have committee vacancies for a Junior Rugby Safe representative to support a new club Rugby Safe officer. This vacancy was previously sat within the Juniors but needs to be more club level due to the areas and sections the role covers. We are also looking for a Junior Comms volunteer to assist Henry Justice and increase the Junior profile across the social media platforms without adding to Henry's workload but allow for club brand consistency.

These vacancies are due to three long standing members of the Junior Committee stepping down and their contributions, time and energy over the many years they have collectively been a part of the Junior section have been integral in the successes of the Junior section. Another huge thank you extended to Michelle Phillips, Steve Fordham and Lizzy Berry for their time.

Exciting times for the club as a whole with the Women's Rugby World cup providing plenty of funding opportunities so we can improve the facilities both on and off the pitch. Something the Juniors have enjoyed fundraising for and we all look forward to seeing the finished product. A massive thank you to all involved in all levels of the planning and organisation of the entire project over the past two seasons.

Holly Feller,
Junior Chair

TEMPESTS' (LADIES SECTION) REPORT

The Tempests' hard work this season has been reflected in our achievements both as a team and individuals. We finished 3 places higher in the Women's NC 2 South West (West) table than our previous season, and we were sat in bronze position until our final match of the year. We finished the season with nearly 40 players registered on GMS, all league fixtures fulfilled with 15 or more players available and a consistent increase of numbers at training sessions.

This season we were able to enjoy more consistency and chances to be more creative with our play, we could have more fun on the pitch and the wins contributed to the boosted moral. We are excited for the coming season as we aim to thrive in the league and show the ability we have within our squad.

We are incredibly proud to have had 3 players selected for the Devon squad this year. With Polly Nicholl receiving her Cap for 10 appearances and once again being selected for the match day squad, to play in the Gill Burns County Championship finals at Twickenham. The county team brought the silverware home for the second year running. The Tempests also had a first this season with our very own Kate Huish getting two caps playing for the England Deaf Women's Rugby Team.

Gareth Williams will be remaining as our head coach for the 2025-26 season, with the support of Estin Micklewright, who's main focus is our strength and conditioning, and Colin Sharp who is a wealth of knowledge and continues to help in the development of our new-to-rugby players. Our coaching team have been there to encourage us through our difficult periods, celebrate our wins and have been working tirelessly at training, match days and behind the scenes, planning sessions and evaluating our games to ensure the teams' continued improvement and building on our momentum for the next season. Richard Fleming has also kindly agreed to continue as our match day physio for another season, for which we are greatly appreciative.

We would like to thank our sponsors. We are very grateful to our new sponsors and thankful for those that have chosen to support us again from last season. We would also like to say a big thank you to the club, the continued support of our section has meant that the team has been able to continue its growth, development and have access to valuable resources.

Our section will continue to play a very active role in volunteering at the club. We will continue our support of all club sections, but particularly aim to increase our support of the Junior Tempests. With Senior Tempests already regularly involved in their coaching, we are proud to watch them go from strength to strength and see the potential future players of our women's section develop. We are especially excited for this in such an important time for women's rugby, with the WRWC just around the corner. We are thrilled to have been working with Exeter City Council on their campaigns running up to the World Cup, including "Because of Rugby….", which saw pictures of the team on display around the city. Part 2 of the campaign will be released shortly, so keep an eye out. Members of the team had the privilege to attend the Trophy Tour at the Historic Guild Hall and many members of TRFC will be representing the club at upcoming World Cup events. We look forward to working with the council's World Cup committee and the other local host clubs' Women's & Girls sections, to develop the legacy left by the World Cup for women's rugby in Devon. The Women's World Cup has also been incredibly important for Topsham RFC, allowing us to improve the quality of our pitches and training space, as well as the Impact 25 grants that have contributed to us being able to refurb our wonderful clubhouse.

The Tempests Committee for the season ahead will be led by Ali Santin as Club Captain, Polly Nicholl as Team Captain, Fixtures Secretary Kate Huish, Volunteering and Fundraising Coordinator Nai Kelly, Sponsorship and Membership overseen by Amy Holden, our Welfare Officers are Sophie Beacon and Helen Allanson-Bailey, Social Media, Recruitment and Communications will be managed by Georgia Mackintosh and Megan Barnes, Social Secretaries are Josie Hall and Sophie Atkinson.

Tempests Team Manager

MENS SECTION REPORT

Head Coach's Report

It is with great pride that I reflect upon the achievements of the Topsham Rugby Club Men's Section this season. Each of our three teams (and occasionally 4 teams!) has demonstrated exceptional commitment and skill, contributing to a truly memorable year.

The 1st XV's triumph in Regional 2 Southwest is a testament to their unwavering dedication and teamwork. The victory in the Papa John's Regional 2 National Cup at Twickenham will be remembered as a historic moment for our club.

The 2nd XV's commendable fifth-place finish in Counties 2 Devon, following their promotion, highlights their continued development and competitive spirit. Their season was rounded off by reaching the 2nd XV cup final, hosted at Topsham.

The 3rd XV has also shown significant progress, embodying the core values of our club and successfully fulfilling all of their fixtures in their first season in the Devon Merit Table.

We achieved a first for the club by fielding a 4th XV on two separate occasions. It is hoped that there may be more in the upcoming season.

The support from our loyal fans has been extraordinary, most notably at the Twickenham final, where their enthusiasm undoubtedly inspired the team. The subsequent bus parade through Topsham allowed us to share our success with the wider community, reinforcing the strong bond between the club and its supporters.

I extend my gratitude to the coaches, support staff, volunteers, and all players for their hard work and dedication throughout the season. Your contributions have been invaluable.

I look forward to building upon this season's successes and continuing to grow as a club as we embark on the highest level of rugby Topsham has ever known, Level 5.

Ross Bovingdon – Head Coach

Captain's Report

I'm so pleased to be able to round off the 24/25 season with yet another hugely positive Captain's report for the Men's section.

The 1st XV had another incredible season – finishing on 21 league wins out of a possible 22, and all of those wins with try bonus points! We finished top of the league, meaning that we'll be competing in the Regional 1 Tribute South West league for the 25/26 season, and face off against local rivals such as Sidmouth, Exmouth, and Brixham.

On top of the fantastic league success, I must also mention the Papa John's Community Cup, which saw us compete in the final at Twickenham against Lutterworth. We won that fixture

47-26, seeing us crowned as National Champions for Level 6 rugby – what an amazing achievement. I must also extend a huge thanks, from all of the Men's section, to the hundreds of supporters that followed us to Twickenham that day – the noise and support was absolutely incredible, and we really couldn't have done it without you!

The Men's 2nd XV had a great season, finishing 5th in their very competitive league at Level 8 – which is amazing, given this is where the first XV were playing just a few seasons ago! The 2nd XV also reached the Devon Cup Final, which was hosted at TRFC. A special mention to Steve Ashford, who started the season learning a new position, and then took on the captaincy just a couple of months into the season. He has created a brilliant environment within that squad.

The 3rd XV have competed in the merit table for the first time this season, and have had some great fixtures and successes. A huge thank you must go to Rich Williams, Tim Edbrooke, and Bala, for all your help in the guiding and nurturing of a number of new and young players that have joined us in the last season.

As Club Captain, I have been so proud to see so many players attending training each week, with numbers often in excess of 70 senior Men all competing for places in the starting line-ups that weekend. It has brought great competition, camaraderie, and as a section we feel more connected than ever. I am really pleased to see the culture that is being bred through our group, and our l can't wait to see this grow and prosper into the 25/26 season!

The huge success that we have seen on the field this year would not have been possible without the unwavering guidance and input from our incredible coaching team and physios, as well as the massive crowds that we have seen each week supporting us both at Bonfire Field and at many away venues – thank you!

I'd also like to extend my thanks to the Committee at TRFC, who continue to support us hugely and keep rugby at the forefront of everything we do here. Without this support we couldn't achieve the things that we have done, and that we are striving to do, and it really does make a huge difference.

I'd like to thank the players for their unwavering commitment throughout the season, and on their behalf, I know they will join me in thanking every single supporter that has been there, home and away, throughout the season! We look forward to welcoming you all back for the 25/26 season, where we'll be aspiring to be fiercely competitive once again in our respective leagues.

Marcus Cottle – Men's Club & 1st XV Captain

WALKING RUGBY REPORT

We currently have 34 fully paid-up members, along with some ex-players/members of the section who still lend a hand in an administrative/volunteering way.
Since the last AGM we have attended various festivals at other clubs and have recently had a friendly against a team from Coventry Rugby Club, who are also affiliated with Rugby School. We hosted a very successful festival of our own last August, which was the second John Carroll Memorial Walking Rugby Festival, at which we had 11 teams from various clubs, and because of our own volunteers and the club staff the day was enjoyed by all. Hopefully, we will have as good a time at this year's Festival at which we will have 16 teams, meaning at least 160 players enjoying some game time.

We have also been asked to do a demonstration of Walking Rugby at a walking sports day being run by the City Council to coincide with the Women's Rugby World Cup, with the hope of attracting more women/girls into sport.

Walking Rugby is a very inclusive sport for people of all ages and genders, and is very fast growing throughout the UK, and hopefully we can showcase it before some of the First XV fixtures next season (we have already had contact with Chew Valley, one of our Regional 1 opponents), and this will allow some of the players to see what their next involvement with the sport is likely to be.

We are actively seeking new members all the time, and we hope that the success of Walking Rugby at Topsham will continue and grow.

Head of Walking Rugby

TOPSHAM RFC 3RDS/VETS CAPTAINS REPORT

Topsham RFC 3rd team report

The 3rd team has been playing in the Merit table for this season and put on some great performances against strong opposition several of which our 1st team were playing against not too many years ago.

We finished 6th in the table and are now looking forward to the challenge of the coming season.

Topsham Vets report

This season was the inaugural year for the Wooden Spoon Devon Vet's league which Topsham is a founder member of.

Seven local teams entered the competition this year and Topsham enjoyed some great competitive games.

The aim of the league is to encourage older players to stay involved in playing and we would welcome more players to strengthen our squad.
The league is expanding this season which proves that there is a demand for this level of rugby and we are looking forward to continuing in its success.

Rich Williams – 3rd/Vets Captain

5. Financial Review

The first part of this report will detail the results of the financial year ending 31 March 2024, draft results of which were discussed at the prior AGM. We have since finalised these results and statutory accounts for the Charity which have been independently examined by a Chartered Accountant, Paul Richards.

Income for the year to 31 March 2024 was £242,753 with expenses of £196,998, leaving a surplus for the year of £45,754.

Topsham RFC Bar Ltd accounts for the year ended 31 March 2024 have also been filed at Companies House. Income for the year to 31 March 2024 was £93,219 leading to a profit of £22,545, which was donated to the CIO.

Draft results for the financial year ended 31 March 2025 are as follows:

CIO: Income of £310,571. Positive income generation includes membership income of £58,524 Sponsorship income of £48,695 and recurring hire of the clubhouse to the Exeter Chiefs HITZ programme of £13,730. Draft total costs for the year are £258,402 producing a surplus of £52,169.

Bar: Income of £90,284. Profit for the Bar for the year is £24,668, which has been donated to the CIO.

The cash balance for the CIO at the date of writing this report is £50,000 and for the Bar £37,000. We currently hold a Bounce Back Loan with Lloyds of £4,380.

Freyja Wilkinson - Treasurer

6. Reserves Policy

The trustees review the reserves policy of the charity annually. The policy is to have sufficient funds in order to continue to operate its activities and replace its equipment, the current target being three months operating costs.

The charity has no long-term investments other than the grounds and clubhouse and keeps its reserves in two current bank accounts.

7. Risk Policy

The trustees have put in place a risk management strategy, which comprises:

i) An annual review of the risks the charity may face (including disaster planning, child protection and health and safety issues, along with internal controls over finance),

ii) The establishment of systems and procedures to mitigate those risks, and the implementation of procedures designed to mitigate any potential impact on the charity should those risks materialise.

8. Public benefit

The Trustees have paid due regard to the relevant Charity Commission guidance, and consider that the activities outlined in this report meet the public benefit requirement for charities.

Topsham Rugby Football Club

Statement of Trustees' responsibilities in relation to the annual report and accounts

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 and the Charity (Accounts and Reports) Regulations require the Trustees to prepare financial statements for each accounting period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of such for that period. In preparing those financial statements, the Trustees are required to:

- ensure compliance with the provisions of the constitution document;
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 charity will be able to continue to meet its objectives.

The Trustees are responsible for keeping proper books of account with respect to the affairs of the charity. They are also responsible for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

None of the Trustees or Committee members have received any remuneration of benefits, or had a material interest in any transaction connected with the charity during the year.

Trustee's Certificate

Signed on behalf of the Trustees, who approved the annual report and accounts

on: 12 August 2025

Signed: 

Name: Sebastian Stewart
Trustee

Independent Examiner's report to the Trustees of
Topsham Rugby Football Club

I report on the accounts of the Charity for the period ended 31 March 2025, which are set out on pages 15 to 23.

Respective responsibilities of Trustees and the Independent Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and the seeking of 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 below statement.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material aspect, the requirements:

  (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and

  (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Richards BSc, FCA
Chartered Accountant

ICAEW CHARTERED ACCOUNTANT

12 August 2025

Brambillow Accounting Ltd
Brookhouse
Cranoe Road
Welham
LE16 7UH

Topsham Rugby Football Club CIO
Period Ended 31 March 2025
Statement of Financial Activities

Topsham Rugby Football Club						
Statement of Financial Activities for the Year Ended 31 March 2025						
					Total Fund(s)	**Total Fund(s)**
		Unrestricted	**Restricted**	**Designated**	**31 March**	**31 March**
	Note	**Fund(s)**	**Fund(s)**	**Fund(s)**	**2025**	**2024**
Income and endowments from:						
Donations and Legacies	*2*	24,352	18,382	-	42,734	35,336
Charitable Activities	*3*	58,964	-	-	58,964	54,023
Other Trading Activities	*4*	142,108	-	-	142,108	90,927
Investments and Interest		436	-	-	436	-
Other Receipts	*5*	66,328	-	-	66,328	62,466
Total income		292,189	18,382	-	310,571	242,753
Expenditure on:						
Charitable Activities	6	63,861	9,930	-	73,791	38,821
Other Trading Activities	7	47,299	-	-	47,299	41,107
Other Expenditure	8	128,690	8,622	-	137,312	117,071
Total Expenditure		239,849	18,552	-	258,402	196,998
Net income / (expenditure)		52,339	(170)	-	52,169	45,754
Other recognised gains / (losses):						
Gains / (losses) on revaluation of fixed assets		-	-	-	-	-
Other gains / (losses)		-	-	-	-	-
Net Movement in Funds		52,339	(170)	-	52,169	45,754
Funds brought forward		272,927	528,372	-	801,299	755,545
Total Funds carried forward		325,267	528,202	-	853,469	801,299

Topsham Rugby Football Club CIO
CIO Charity Number: 1174681
Statement of Financial Position at 31 March 2025

Topsham Rugby Football Club			
CIO Charity number: 1174681			
Balance Sheet at 31 March 2025			
		Total Funds	**Total Funds**
		31 March	**31 March**
		2025	**2024**
	Note	**£**	**£**
Fixed Assets			
Tangible assets	9	757,843	766,358
Current assets			
Debtors	10	24,509	14,320
Cash at bank and in hand		119,102	75,719
Total current assets		143,612	90,039
Creditors: Amounts falling due within one year	11	(25,192)	(19,452)
Net current assets/(liabilities)		118,418	70,585
Total assets less current liabilities		876,262	836,944
Creditors: Amounts falling due after more than one year	12	(22,792)	(35,644)
Net assets / (liabilities)		853,469	801,299
The Funds of the Charity			
Unrestricted Income Funds		325,267	272,927
Restricted Funds - Clubhouse		527,000	527,000
Restricted Funds - Walking Rugby Festival		1,202	1,372
Total Charity Funds	13	853,469	801,299

These annual financial statements, for the period ended 31 March 2025, including the following accounting notes, were approved by Topsham Rugby Football Club CIO and signed on its behalf by Sebastian Stewart:



Date: 12 August 2025

1 Accounting Policies

a Accounting Convention

The financial statements have been prepared in accordance with applicable accounting standards and the current (2015) Statement of Recommneded Practice, Accounting and Reporting by Charities SORP (FRS 102). The financial statements have been prepared under the historic cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which Topsham Rugby Football Club is responsible in law.

b Going concern basis

These financial statements are prepared on the basis that the Charity is a going concern at the date on which these financial statements are signed.

c Reserves

Clubhouse restricted reserves – relate to monies advanced for the purposes of the building of the clubhouse and are shown in the accounts for historic reasons. All monies advanced have been expended following the building and have been utilised in full.

Walking Rugby Festival reserves - relate to grant monies received and expensed solely for the purposes of promoting the walking rugby festival.

Designated funds – designated funds are not restricted.

d Incoming resources

In addition to standard principles set out in the SORP, grants are shown where conditions are met that they are receivable and measurable. Subscriptions and membership are shown in the accounts on a receipts basis.

e Volunteers and donated services

No value of donated services and time is accounted for in the accounts.

f Taxation

The Charity is exempt from Corporation Tax on income it has received under Sections 466 to 493 of the Corporation Tax Act 2010. The Charity is registered for VAT and amounts are shown net of reclaimable VAT in the accounts. Where VAT is irrecoverable due to the partial exemption VAT regime, this amount is shown under other expenses.

g Tangible fixed assets

Fixed assets are capitalised over £75. Fixed assets are reviewed annually for impairment and appropriate adjustments made where necessary.

2. Donations and Legacies Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Donations to fund rugby activities	1,806	-	-	1,806	4,439
Topsham RFC Bar Ltd	22,546	-	-	22,546	19,573
Grants	-	18,382	-	18,382	10,201
Gift Aid	-	-	-	-	1,123
Total	24,352	18,382	-	42,734	35,336

3. Charitable Activities Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Membership and Subscriptions	58,964	-	-	58,964	54,023
Total	58,964	-	-	58,964	54,023

4. Other Trading Activities Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Club, BBQ, Wicket, Car Park and Pitch Hire	72,774	-	-	72,774	35,298
Club Events Including Bonfire Night	27,156	-	-	27,156	24,963
Kit sales	14,916	-	-	14,916	10,084
Matchday Food	27,262	-	-	27,262	20,582
Total	142,108	-	-	142,108	90,927

5. Other Receipts					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Advertising and Sponsorship	48,035	-	-	48,035	48,251
Season tickets	1,208	-	-	1,208	650
Miscellaneous Income	5,069	-	-	5,069	1,755
200 Club	2,845	-	-	2,845	2,243
Other fund raising	1,311	-	-	1,311	799
Programme/Fixture book and Leaflet Sales	660	-	-	660	1,569
Topsham RFC Bar Ltd Franchise	7,200	-	-	7,200	7,200
Total	66,328	-	-	66,328	62,466

6. Charitable Activities Expenses					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Player Medical Support	10,704	-	-	10,704	4,288
Traveling and Refreshments	3,597	-	-	3,597	2,894
Affiliation fees, Entrance fees, Handbooks etc	105	-	-	105	864
Kit Expense	-	-	-	-	148
Referee Costs	2,090	-	-	2,090	1,845
Fines	75	-	-	75	175
Laundry	3,906	-	-	3,906	1,711
Rugby Expenses (inc support for Vets)	8,435	100	-	8,535	1,438
Tour Net Expenses / (Income)	119	-	-	119	-
Pitch Maintenance	15,991	9,830	-	25,821	9,253
Coaching	17,023	-	-	17,023	14,496
Playing Equipment	1,476	-	-	1,476	1,482
Training Pitch Hire	176	-	-	176	168
Match Fees Net Expenses / (Income)	(370)	-	-	(370)	(561)
Training / Development Courses	535	-	-	535	620
	63,861	9,930	-	73,791	38,821

7. Other Trading Activities Expenses					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Club Events Including Bonfire Night	13,152	-	-	13,152	28,106
Bar food and drink purchases for match day	21,666	-	-	21,666	8,714
Goods Purchased for Resale	12,481	-	-	12,481	4,287
Total	47,299	-	-	47,299	41,107

8. Other Expenditure					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Trophies	1,904	-	-	1,904	899
Cleaning	10,681	-	-	10,681	7,374
Wages	48,909	-	-	48,909	40,317
Rates and Water	2,739	-	-	2,739	3,198
Electricity and Gas (Net of Solar Power Receipts)	7,889	-	-	7,889	8,184
General Insurance	1,721	-	-	1,721	1,547
Licences	588	-	-	588	689
Repairs and Renewals	12,905	-	-	12,905	6,230
Waste and Refuse	2,757	-	-	2,757	1,897
Telephone, TV and Internet	864	-	-	864	830
Postage, Printing and Stationary	468	-	-	468	696
Advertising	2,249	-	-	2,249	997
Computer Software and Maintenance Costs	217	-	-	217	48
Bad debts	1,642	-	-	1,642	1,957
Bank and Credit Card Charges	2,888	-	-	2,888	952
Bank Interest	-	-	-	-	11
Loan Interest	189	-	-	189	303
Accountancy Fees	770	-	-	770	770
Bookkeeping Fees	3,415	-	-	3,415	4,165
Independent Examiner's Fees	230	-	-	230	230
Walking rugby	852	170	-	1,022	904
Miscellaneous	8,449	-	-	8,449	2,733
Depreciation	13,300	8,452	-	21,752	26,026
Donations	1,593	-	-	1,593	-
Irrecoverable VAT	1,472	-	-	1,472	6,116
	128,690	8,622	-	137,312	117,071

9. Tangible Fixed Assets				
	Freehold Land	Freehold Property Clubhouse	Ground and Other Equipment	Total Fixed Assets
	£	£	£	£
Cost or valuation				
At 1 April 2024	34,556	626,658	220,321	881,535
Additions	-	3,346	10,921	14,267
Disposals	-	-	(1,264)	-
At 31 March 2025	34,556	630,004	229,977	894,538
Depreciation				
At 1 April 2024	-	-	115,177	115,177
Removed on disposal	-	-	(234)	(234)
Charge for the year	-	-	21,752	21,752
At 31 March 2025	-	-	136,695	136,695
Carrying amount				
At 31 March 2025	34,556	630,004	93,283	757,843
At 31 March 2024	34,556	626,658	105,144	766,358

Entrust Viridor retain a legal charge on the freehold property.

10. Debtors					
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2025	Total Fund(s) 31 March 2024
Trade Debtors	20,295	-	-	20,295	11,827
Other debtors	2,391	-	-	2,391	239
Prepayments	1,823	-	-	1,823	2,255
	24,509	-	-	24,509	14,320

11. Creditors: Amounts falling due within one year					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Accruals	2,404	-	-	2,404	1,609
VAT	2,031	-	-	2,031	845
Other Creditors	4,868	-	-	4,868	2,825
Deferred Grant Income	-	8,452	-	8,452	8,452
Other Loan	4,404	-	-	4,404	4,404
Trade Creditors	3,033	-	-	3,033	1,317
	16,740	8,452	-	25,192	19,452

12. Creditors: Amounts falling due after one year					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2025	2024
Other Loan	729	-	-	729	5,129
Deferred Grant Income	-	22,063	-	22,063	30,515
	729	22,063	-	22,792	35,644

13. Statement of Funds					
	Balances				Balances
	b/f				c/f
	01 April				31 March
	2024	Income	Expenditure	Transfers	2025
Restricted Funds					
Clubhouse	527,000	-	-	-	527,000
Women's Rugby	-	100	(100)	-	-
Ground and Pitch Maintenance	-	9,830	(9,830)	-	-
Floodlights	-	7,085	(7,085)	-	-
Mower	-	500	(500)	-	-
Security Bollards	-	868	(868)	-	-
Walking Rugby Festival	1,372	-	(170)	-	1,202
Total of restricted funds	528,372	18,382	(18,552)	-	528,202
General Funds					
General	272,927	292,189	(239,849)	-	325,267
Total of un-restricted funds	272,927	292,189	(239,849)	-	325,267
Total funds	801,299	310,571	(258,402)	-	853,469

14. Topsham RFC Bar Ltd

A trading company runs the bar at the clubhouse and its details are as follows:

Topsham RFC Bar Ltd

Company Number: 09494070

Registered Office: The Bonfire Field, Exeter Road, Topsham EX3 0LY

Topsham RFC Bar Ltd is wholly owned by the charitable incorporated organisation. For the year ended 31 March 2025, the company made profits that were donated to Topsham RFC Charitable Incorporated Organisation in the 31 March 2026 financial period of £24,668 (in the 2025 period: £22,545)

15. Related party transactions

Topsham RFC Bar Ltd pays £7,200 to the CIO (2024: £7,200) for the rental of the bar area from where that company operates.

Amounts included in other debtors of £366 (Note 10) are due from Topsham RFC Bar Ltd (2024: £nil). The following conditions are attached to all amounts that were due or payable: (1) interest is not charged on any amounts outstanding; (2) no fixed date has been set for the amounts to be repaid.

No trustees received remuneration in the period, nor did the charity meet trustee's expenditure for services provided to the charity.

16. Average Number of Employees

The average number of employees in the period was 5 (2024: 6).

TOPSHAM RUGBY FOOTBALL CLUB

England & Wales - Charity number 1174681

Accounts

TOPSHAM RUGBY FOOTBALL CLUB CIO

REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

CHARITY NUMBER: 1174681

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Topsham Rugby Football Club
Trustees' Annual Report
For the period ended 31 March 2024

The Trustees present their report for the period ended 31 March 2024, which should be read in conjunction with the attached financial statements.

1. Reference and administrative information

Name of Charity:	Topsham Rugby Football Club
Address of Charity:	The Bonfire Field, Exeter Road, Topsham EX3 0LY
Registered Charity number:	1174681
Independent Examiner:	Paul Richards, Brambillow Accounting Ltd, Brookhouse, Cranoe Road, Welham, LE16 7UH
Bankers:	Lloyds Bank
Solicitors	Gilbert Stephens LL, P15-17 Southernhay East, Exeter EX1 1QE

The trustees on the date this report was approved, who were appointed at the Annual General Meeting on Wednesday 19th July 2023 were:

Graham Smith
Seb Stewart
Mercedes Osborne

Trustees appointed at subsequent meetings were:

Ron Murray
Katie Lunnon
Mark Dixie
Pete Hawley
Nigel Deasy
Freyja Wilkinson

2. Structure, governance and management

The charity is governed by its constitution, which was adopted on 8 September 2017. Its aim is to promote community participation in health and recreation by providing facilities for playing rugby union football and such other amateur sports as the Trustees may from time to time approve. Full objects of the charity can be found in the charity governing document which is available from the Charity Commission website.

The Trustees have the ultimate responsibility for the charity and meet formally when required (but at least once a year). The detailed administration of the club is delegated to a

management committee, in accordance with the constitution, who are elected annually and who meet at least monthly.

The current officers of the committee are:

Chair:	Graham Smith
Vice-Chair:	Seb Stewart
Secretary:	M Osborne
Treasurer:	Guy Bridger July – August (Resigned) then Freyja Wilikinson August onwards.

3. Main activities

The main activity of the charity continues to be the provision of facilities for playing rugby union football. The club has two regular adult men's teams, a ladies' teams, a walking rugby section, a 3rds/veterans' side and a thriving youth section, with 11 sides, from under-7's to Colts including both boys and girls.

The clubhouse was used throughout the year by HITZ the Premiership Rugby Charity

4. Review of the year

It is with great pleasure that I reflect on another very successful year. I will allow others to comment on their sections but suffice to say that every section has grown and developed in its own way and we have more people young and old playing rugby at Topsham than ever before. A real highlight for me was the 5th of May when the Senior Men capped of a stellar season by winning the Devon Intermediate Cup at Sidmouth under glorious sunshine. The game was played in great spirit and the crowds from both teams were high spirited and respectful.

That sadly hasn't been the case at every game Topsham have been involved in. I feel I have noticed a drift at every level towards ill-discipline on the pitch, on the sidelines and in the clubhouse. That is something which I feel we must guard against and be more disciplined in our willingness to challenge abusive behaviour wherever we encounter it. Referees do a hard job and there would be no game without them; volunteers give their time freely and we should not set the expectation that they are paid staff doing a professional job. The club runs on volunteers, and they should be respected and applauded for the time and effort they do give. We have run Active Bystander training at the club this year and we will be doing so again next season I would encourage every club member to come along its our club, we create the culture which is for the most part very positive, and we need to defend it.

I have to thank Hannah Cottle and Andy Hale for improving our Sponsorship offering and bringing a much larger and broader group of sponsors to support the club this has made a significant difference to our bottom line we are planning to build on that this year. Thank you also to our sponsors who have continued to stick by us and encourage us as we grow namely:

1. Casa
2. Rodney Spiller Wealth Management
3. Darts Farm
4. FDS
5. Stockexe
6. DP Reinforcements
7. IntoHeat
8. Watermeadow Grange

We have focused on improving the grounds and I would like to thank Andy Hale for the stellar work he has done to improve the frontage of the club(fab mural!) and tidy up enumerable other aspects of the building that just needed fixing.

You may have noticed the keep off the grass signs. Well we have been selected by World Rugby to be a host training venue for the Women's Rugby World Cup from 15 August to 15 September. They are investing £22,000 in our main pitch to bring it up to standard. This will leave us with a flatter and higher quality pitch as a result. This will involve us looking after the pitch over the summer in particular and during the winter season. We will still play on it. Just please respect Nigel's requests to rest it when he asks you to as that will inevitably happen, but it is for a long term good. All of that said it will be very exciting to see so many international players training here at Topsham and hopefully they can help to inspire many, many more women and men young and old to pick up an oval ball.

We had some challenges with catering at the start of the season as we could not afford to keep engaging Graze. Thankfully Melissa offered her services to run the kitchen and the results have been excellent. I would like to thank her and her team for all the great work they have done as it has made a huge difference to the service and viability of the club.

We had to make Matt redundant unfortunately as we could not afford his salary last summer. A huge thank you goes to Marcus Cottle who stepped in and has done a great job managing the bar and organising volunteers and staff to plug the gaps when we needed them. All that on top of his day job and becoming a father for the first time. We are keen to recruit a new clubhouse manager with a different job specification to support the club as it grows.

A key issue which we are currently looking at is the heating system of the club. As everyone is aware energy is getting more expensive. We are currently on a fixed price contract until 2025. We are looking at the options for minimising our heating costs and making use of renewables as much as possible. That said it is reliant on all of us not to waste energy whether that is lighting, floodlighting or heating, so if you don't need it turn it off.

There are many people to thank. Andy Scott for managing the gate in the early mornings and the maintenance, cleaning work he does around the club. Nigel Mortimore our groundsman for keeping the pitches in great nick, enabling us to minimise cancellations and keeping our caravaners happy. Ross Johnson has been Junior Chair for the last 3 years and is stepping down this year. Thank you for the great work you have done on a number of initiatives from Bonfire night, the club shop and the week-to-week co-ordination of the junior club. Freyja Wilkinson thank you for stepping as Treasurer, your eye for detail, your willingness to invest

the time and ask the awkward questions has been admirable. It has been needed. Sadie thank you for taking over the clubhouse email on top of Club Secretary as well as your very busy job. Henry, the Social Media presence on the club is the envy of Devon thanks to your endeavours. Tim Taylor has been the 1st XV team manager for as long as I can remember he has done a huge amount for the club over the years, and he deserves a well-earned rest not that he is going to get one now that he is a father. I look forward to welcoming him back to manage the U6s in years to come. There are many others to thank and if I have missed anyone then I apologise but I will leave it to the section heads to highlight those people who have stood out for them. Lastly Seb Stewart for being a stellar vice chairman and calm influence in whatever he does.

Finally, I will be stepping down as Chairman this year. I have done 4 years at a time when the club has arguably been the most successful it has been in its history and I am not sure I would have said that when I stepped into the role at the start of Covid and I am also not sure it's because of anything I have done. That has been accomplished through the hard work of lots of you and a good team of people on the committee who have kept us on the straight and narrow. Now it's time for someone else to take the club forward and I wish them all the luck and support I can give.

Graham Smith - Chairman

JUNIOR SECTION REPORT

Sadly the weather has conspired against us this year with an uncommon amount of Rugby being cancelled due to heavy/prolonged rain. Naturally, this has impacted all clubs in the local area and anecdotally, we have fared better in terms of fewer cancellations than other Exeter clubs whose grounds are both less capable of coping with prolonged rain or are otherwise governed by council policy - huge thanks to the Management Committee for securing shared use of the planned 4G surface at Flowerpots for the upcoming season, it will make a huge difference.

Junior membership numbers continue to remain high and we are in the fortunate position of long-established age grades being full and our relatively newer girls age-grades enjoying rapid but sustainable growth. The cluster format for girls rugby presents different challenges in terms of fixtures, squad and club management but the hard work of the players and the volunteer group is driving success through increased uptake and for the first time, Devon selection this year - many thanks Paddy. Sian, Dom, Kate and everyone involved.

The section undertook a project this season to establish a club shop and this has seen great success thanks to a team effort led by Lizzy Berry. The desire to make a greater impression on and off the pitch has been long standing and it's a pleasure to see dry robes, boot bags, hats. tops and everything else Topsham on display around the Bonfire field. The popularity of wearing club colours this season creates an enviable pride which is ripe for building on further next season and the revenue benefits provide an attractive return on investment.

As ever, the whole volunteer workforce impressed week to week (as weather allowed) to realise rugby for c350 playing members and their extended families, all of whom were also happy customers to our rejuvenated Kitchen and Coffee hatch services - big thanks to Mel and again the Junior Committee for supporting all these initiatives in various ways, across the whole year. Three positions in the Junior Committee have been vacated with two filled before the end of the season (Junior Chair and Safeguarding Lead) only Junior Secretary remains vacant - all thanks to Karen and Rachel for their dedicated service to the Club and the wellbeing of our members.

Finally, the club came together at the end of the season with a memorial game to Ian Guy which saw a combined Colts/Coaches team take on the Veterans. The desire for Dads to play alongside their Sons ensured good numbers and Ian's popularity, resulted in a great attendance but it was the Colts impetus to the fixture that provided the buzz and the spectacle - sincere thanks to Sohan and Alistair for a day to remember.

Ross Johnson-Junior Chairman

TEMPESTS (LADIES SECTION) REPORT

Heading into our first season as the Tempests after relegation into NC2 South West (West), it felt like we had a considerable challenge ahead of us, but thanks to the team's determination and relentless recruitment efforts, our squad started to shape up with some healthy numbers and a variety of talent. Our new teammates include players joining us from other clubs in the area, players returning from a rugby break and we introduced 7 complete beginners into our rugby family, as we continue to uphold our values of being a welcoming team to all.

The team's hard work this season has definitely reaped its rewards, and although we finished second to last in the league - due to having to give 2 walkovers - the figures are encouraging to see; We scored more points in total than the two teams above us in the table, which was 110 points more than we scored last season and we doubled the points that we scored at home. We had 4 wins with over a 30 point margin and reduced our points conceded overall by 466. We broke our 4 year away match losing streak by winning twice on the road. We are also incredibly proud to have had 4 players selected for the Devon squad this year, 2 of which, Polly Nicholl and Maysah Craig, were chosen to play in the Gill Burns Division 3 finals at Twickenham helping the county team bring the silverware home.

The 2022-23 season was a year of survival and tough going on the team, both on and off the pitch. This season we were able to enjoy more consistency and chances to be more creative with our play, we could have more fun on the pitch and the wins contributed to the boosted moral. We are excited for the coming season as we aim to thrive in the league and show the ability we have within our squad.

Gareth Williams will be remaining as our head coach for the 2024-25 season, we can't thank him enough for his guidance and support, both on and off the field. We are also happy that we have been able to start making his vision of our playing structure into a reality. Our coaching set up has seen some growth over the last couple of seasons, we have Estin

Micklewright who has bravely taken on the mantel of our strength and conditioning coach, Mark English specialising in our backs play and Colin Sharp who is a wealth of knowledge and has helped in the development of our new-to-rugby players. Our coaching team have been there to encourage us through our difficult period and have been working hard at training, games days and behind the scenes, planning sessions and evaluating our games to ensure the teams continued improvement and building momentum for the next season.

We would like to thank our sponsors, we are very grateful to our new sponsors and thankful for those that have chosen to support us again from last season. We would also like to say a big thank you to the club, the continued support of our section has meant that the team has been able to overcome our large drop in numbers and rebuild. Another thank you to the club for allowing us to take on a physio, bringing Richard Fleming on board has been a great asset to the team.

Our section will continue to to play an active role in volunteering for club events and covering the gate for the Men's 1st XV matches. We will continue our support of all club sections, but particularly aim to increase our support of the Junior Tempests. With Senior Tempests already heavily involved in their coaching, we are proud to watch them go from strength to strength and see the potential future players of our women's section develop.

The Committee for the season ahead will be lead by myself (Helen Allanson-Bailey) as Club Captain, Polly Nicholl as Team Captain, Fixtures Secretary Kate Huish, Volunteering and Fundraising Coordinator Sophie Atkinson, Sponsorship and Membership overseen by Lauren Forrow, our Welfare Officers are Rachel Fowler and Tess Brock, Social Media, Recruitment and Communications will be managed by Victoria Smith and Lily Andrews, Social Secretaries are Holly Trout and Larissa English.

Helen Allanson-Bailey - Tempests Team Manager

MENS SECTION REPORT

Head Coach's Report

Another very positive season for the seniors mens section. Membership and training numbers have remained high, averaging 35 per training night. This has enabled us to build on the successes of the previous seasons.

The 1st XV competed in the Regional 2 Tribute South West (Level 6) for the first time and were very competitive, finishing a creditable 3rd place. We also managed to retain the Devon Intermediate Cup in a pulsating final away at league champions, Sidmouth.

The 2nd XV won the Counties 3 Tribute Devon North & East league (Level 9) and the Devon 2nd XV Shield. An amazing achievement, as this is a level that the 1st XV were playing at only 6 seasons ago.

The 3rd XV successfully played 14 fixtures and remained competitive throughout. This has led to the 3rd XV being entered into the Devon Merit table system for the first time in the clubs history.

My thanks go to the senior leadership team who have all led superbly well; 1st XV captain Marcus Cottle, 1st XV vice captain's Robin Edbrooke and Pat Gibbs. 2nd XV captain Bill Holwill, 2nd XV vice captain Andy Hale. 3rd XV captain Rich Williams.

We are blessed with a creative and experienced coaching set-up and my thanks go to Lewis Webb, Harvey Skinner, Ricky Pellow, Chris Bryant and Chris Ellor for all there efforts this season.

The future is looking bright for the men's senior section. Numbers continue to rise, the rugby is revolutionary and most importantly the club is welcoming.

Ross Bovingdon – Head Coach

Captain's Report

I'm so pleased to be able to round off the 23/24 season with yet another hugely positive Captain's report for the Men's section.

The 1st XV competed this year in the Regional 2 Tribute South West league, the highest level that the Club have ever played at. It was a fantastic season, with Topsham finishing in 3rd place. The team took 17 wins from a possible 22 games, and had 19 try bonus points! There was some very exciting, and fiercely competitive rugby played. The 1st XV rounded off their season with a huge win away at rivals Sidmouth, to retain the Devon Intermediate Cup.

The Men's 2nd XV had an incredible season, winning both the League title and the Cup, and securing promotion for the 24/25 season. The team won a massive 17 games out of a possible 18, scoring 15 try bonus points! Next season, the 2nd XV will be competing in the Counties 2 Tribute Devon league, where we'll face a number of local rivals!

We've also had a number of games for the 3rd XV and Vets in the 23/24 season, and it has been fantastic to see so many players pulling on a jersey to represent the Club every weekend. For the first time, the 24/25 season will see the 3rd XV/Vets compete in a league structure.

As Club Captain, I have been so proud to see so many players attending training each week, with numbers often in excess of 60 senior Men all competing for places in the starting line-ups that weekend. It has brought great competition, camaraderie, and as a section we feel more connected than ever. I am really pleased to see the culture that is being bred through our group, and our l can't wait to see this grow and prosper into the 24/25 season!

The huge success that we have seen on the field this year would not have been possible without the unwavering guidance and input from our incredible coaching team and physios, as well as the massive crowds that we have seen each week supporting us both at Bonfire

Field and at many away venues – thank you! We look forward to welcoming you all back for the 24/25 season, where we'll be aspiring to be fiercely competitive in our respective leagues.

Captain

WALKING RUGBY REPORT

We currently have 45 fully paid-up members, along with some ex-players/members of the section who still lend a hand in an administrative/volunteering way.

Since the last AGM we have attended various festivals at other clubs, and have now started to play some more regular fixtures with Exeter Saracens and Newton Abbot.

We hosted a very successful festival of our own last August which was the inaugural John Carroll Memorial Walking Rugby Festival, and because of our own volunteers, and those from the Ladies (Topsham Tempests), the day was enjoyed by all. Hopefully, we will have as good a time this year's Festival.

Walking Rugby is a very inclusive sport for people of all ages and genders, and is very fast growing throughout the UK, and it was showcased at the recent Vets tournament, with some of the players seeing what their next involvement with the sport is likely to be.
We are actively seeking new members all the time, and we hope that the success of Walking Rugby at Topsham will continue, and grow.

Mark Crouch - Head of Walking Rugby

TOPSHAM RFC 3RDS/VETS CAPTAINS REPORT

This past season has been another success for the 3rds/Vets as we continue to build and create opportunities for both new and upcoming players and older players.

The veterans have encouraged the younger players, giving them opportunities for game time which has allowed them to improve and several players who started in the 3rds are now playing for the 1st and 2nd teams. The 3rd team will be participating in the Merit table from next season. This will mean that a fixture list will be available at the beginning of the season allowing players to plan their diary to suit other commitments.

The Veterans side has been actively encouraging older and returning players to become involved and this was particularly evident for the Ian Guy memorial game. This was a well attended day which was a fitting tribute to a much missed member of the club. Several of the coaches and parents involved have realised that they can still play rugby and hopefully will become more involved next season.

We also hosted our friends from Brecon RFC on their tour weekend, who with their tour party of some 40 players and our home team and supporters enjoyed a great day of rugby plus an

evening of live music and large amounts of beer being consumed. The Veterans team are also entering a league which will give them 6 fixtures which can be planned around the other league commitments.

Rich Williams- Old Boys and 3rd Team Manager

5. Financial Review

The first part of this report will detail the results of the financial year ending 31 March 2023, draft results of which were discussed at the prior AGM. We have since finalised these results and statutory accounts for the Charity which have been independently examined by a Chartered Accountant, Paul Richards.

Income for the year to 31 March 2023 was £156,324 with expenses of £216,729, leaving a deficit for the year of £60,406.

Topsham RFC Bar Ltd accounts for the year ended 31 March 2023 have also been filed at Companies House. Income for the year to 31 March 2023 was £93,768 leading to a profit of £19,573, which was donated to the CIO.

Draft results for the financial year ended 31 March 2024 are as follows:

CIO: Income of £242,753. Positive income generation includes membership income of £53,958, Sponsorship income of £36,500 and recurring hire of the clubhouse to the Exeter Chiefs HITZ programme of £10,500. Draft total costs for the year are £196,998 producing a surplus of £45,754.

Bar: Income of £93,219. Profit for the Bar for the year is £22,545, which has been donated to the CIO.

The cash balance for the CIO at the date of writing this report is £51,049 and for the Bar £26,000. We currently hold a Bounce Back Loan with Lloyds of £8,433.

Freyja Wilkinson - Treasurer

6. Reserves Policy

The trustees review the reserves policy of the charity annually. The policy is to have sufficient funds in order to continue to operate its activities and replace its equipment, the current target being three months operating costs.

The charity has no long-term investments other than the grounds and clubhouse and keeps its reserves in two current bank accounts.

7. Risk Policy

The trustees have put in place a risk management strategy, which comprises:

i) An annual review of the risks the charity may face (including disaster planning, child protection and health and safety issues, along with internal controls over finance),

ii) The establishment of systems and procedures to mitigate those risks, and the implementation of procedures designed to mitigate any potential impact on the charity should those risks materialise.

8. Public benefit

The Trustees have paid due regard to the relevant Charity Commission guidance, and consider that the activities outlined in this report meet the public benefit requirement for charities.

Topsham Rugby Football Club

Statement of Trustees' responsibilities in relation to the annual report and accounts

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 and the Charity (Accounts and Reports) Regulations require the Trustees to prepare financial statements for each accounting period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of such for that period. In preparing those financial statements, the Trustees are required to:

- ensure compliance with the provisions of the constitution document;
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 charity will be able to continue to meet its objectives.

The Trustees are responsible for keeping proper books of account with respect to the affairs of the charity. They are also responsible for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

None of the Trustees or Committee members have received any remuneration of benefits, or had a material interest in any transaction connected with the charity during the year.

Trustee's Certificate

Signed on behalf of the Trustees, who approved the annual report and accounts

on: 9 July 2024

Signed:

GK Smith

Name: Graham Smith
Trustee

Independent Examiner's report to the Trustees of
Topsham Rugby Football Club

I report on the accounts of the Charity for the period ended 31 March 2024, which are set out on pages 14 to 23.

Respective responsibilities of Trustees and the Independent Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and the seeking of 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 below statement.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material aspect, the requirements:

  (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and

  (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Richards BSc, FCA
Chartered Accountant

ICAEW CHARTERED ACCOUNTANT

9 July 2024

Brambillow Accounting Ltd
Brookhouse
Cranoe Road
Welham
LE16 7UH

Topsham Rugby Football Club CIO
Period Ended 31 March 2024
Statement of Financial Activities

Topsham Rugby Football Club						
Statement of Financial Activities for the Year Ended 31 March 2024						
					Total	**Total**
					Fund(s)	**Fund(s)**
		Unrestricted	**Restricted**	**Designated**	**31 March**	**31 March**
	Note	**Fund(s)**	**Fund(s)**	**Fund(s)**	**2024**	**2023**
Income and endowments from:						
Donations and Legacies	*2*	25,135	10,201	-	35,336	25,389
Charitable Activities	*3*	54,023	-	-	54,023	46,683
Other Trading Activities	*4*	90,927	-	-	90,927	55,905
Investments and Interest		-	-	-	-	-
Other Receipts	*5*	62,466	-	-	62,466	28,347
Total income		232,551	10,201	-	242,753	156,324
Expenditure on:						
Charitable Activities	6	38,732	89	-	38,821	40,155
Other Trading Activities	7	41,107	-	-	41,107	38,097
Other Expenditure	8	106,869	10,201	-	117,071	138,478
Total Expenditure		186,708	10,290	-	196,998	216,729
Net income / (expenditure)		45,843	(89)	-	45,754	(60,406)
Other recognised gains / (losses):						
Gains / (losses) on revaluation of fixed assets		-	-	-	-	-
Other gains / (losses)		-	-	-	-	-
Net Movement in Funds		45,843	(89)	-	45,754	(60,406)
Funds brought forward		227,084	528,461	-	755,545	815,951
Total Funds carried forward		272,926	528,372	-	801,298	755,545
All income relates to continuing operations						

Topsham Rugby Football Club CIO
CIO Charity Number: 1174681
Statement of Financial Position at 31 March 2024

		Total Funds	Total Funds
		31 March	31 March
		2024	2023
	Note	£	£
Fixed Assets			
Tangible assets	9	766,358	761,756
Current assets			
Stocks		-	-
Debtors	10	14,320	53,572
Cash at bank and in hand		75,719	21,059
Total current assets		90,039	74,631
Creditors: Amounts falling due within one year	11	(19,452)	(32,380)
Net current assets/(liabilities)		70,585	42,250
Total assets less current liabilities		836,944	804,006
Creditors: Amounts falling due after more than one year	12	(35,644)	(48,461)
Provisions for liabilities		-	-
Net assets / (liabilities)		801,299	755,545
The Funds of the Charity			
Unrestricted Income Funds (General)		272,927	227,084
Restricted Funds - Clubhouse		527,000	527,000
Restricted Funds - Walking Rugby Festival		1,372	1,372
Restricted Funds - Recruitment and Welfare		-	89
Total Charity Funds	13	801,299	755,545

These annual financial statements, for the period ended 31 March 2024, including the following accounting notes, were approved by Topsham Rugby Football Club CIO and signed on its behalf by Graham Smith:

GK Smith
.....

Date: 9 July 2024

1 Accounting Policies

a Accounting Convention

The financial statements have been prepared in accordance with applicable accounting standards and the current (2015) Statement of Recommneded Practice, Accounting and Reporting by Charities SORP (FRS 102). The financial statements have been prepared under the historic cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which Topsham Rugby Football Club is responsible in law.

b Going concern basis

These financial statements are prepared on the basis that the Charity is a going concern at the date on which these financial statements are signed.

c Reserves

Clubhouse restricted reserves – relate to monies advanced for the purposes of the building of the clubhouse and are shown in the accounts for historic reasons. All monies advanced have been expended following the building and have been utilised in full.

Walking Rugby Festival reserves - relate to grant monies received and expensed solely for the purposes of promoting the walking rugby festival.

Recruitment and welfare reserves - relate to grant monies received and expensed solely for the purposes of recruiting and retaining team members.

Designated funds – designated funds are not restricted.

d Incoming resources

In addition to standard principles set out in the SORP, grants are shown where conditions are met that they are receivable and measurable. Subscriptions and membership are shown in the accounts on a receipts basis.

e Volunteers and donated services

No value of donated servivces and time is accounted for in the accounts.

f Taxation

The Charity is exempt from Corporation Tax on income it has received under Sections 466 to 493 of the Corporation Tax Act 2010. The Charity is registered for VAT and amounts are shown net of reclaimable VAT in the accounts. Where VAT is

irrecoverable due to the partial exemption VAT regime, this amount is shown under other expenses.

g Tangible fixed assets

Fixed assets are capitalised over £75. Fixed assets are reviewed annually for impairment and appropriate adjustments made where necessary.

2. Donations and Legacies Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Donations to fund rugby activities	4,439	-	-	4,439	7,085
Topsham RFC Bar Ltd	19,573	-	-	19,573	7,277
Grants	-	10,201	-	10,201	11,027
Gift Aid	1,123	-	-	1,123	-
Total	25,135	10,201	-	35,336	25,389

3. Charitable Activities Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Membership and Subscriptions	54,023	-	-	54,023	46,683
Total	54,023	-	-	54,023	46,683

4. Other Trading Activities Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Club, BBQ, Wicket, Car Park and Pitch Hire	35,298	-	-	35,298	29,270
Club Events Including Bonfire Night	24,963	-	-	24,963	24,180
Kit sales	10,084	-	-	10,084	-
Matchday Food	20,582	-	-	20,582	2,455
Total	90,927	-	-	90,927	55,905

5. Other Receipts					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Advertising and Sponsorship	48,251	-	-	48,251	19,368
Season tickets	650	-	-	650	-
Miscellaneous Income	1,755	-	-	1,755	175
200 Club	2,243	-	-	2,243	1,605
Other fund raising	799	-	-	799	-
Programme/Fixture book and Leaflet Sales	1,569	-	-	1,569	-
Topsham RFC Bar Ltd Franchise	7,200	-	-	7,200	7,200
Total	62,466	-	-	62,466	28,347

6. Charitable Activities Expenses					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Player Medical Support	4,288	-	-	4,288	2,635
Traveling and Refreshments	2,894	-	-	2,894	4,568
Affiliation fees, Entrance fees, Handbooks etc	864	-	-	864	795
Kit Expense	148	-	-	148	419
Referee Costs	1,845	-	-	1,845	2,323
Fines	175	-	-	175	-
Laundry	1,711	-	-	1,711	3,745
Rugby Expenses (inc support for Vets)	172	-	-	172	-
Ladies Team overall expenses	1,026	-	-	1,026	-
Juniors overall expenses	240	-	-	240	-
Tour Net Expenses / (Income)	-	-	-	-	212
Pitch Maintenance	9,253	-	-	9,253	7,342
Coaching	14,496	-	-	14,496	14,591
Playing Equipment	1,482	-	-	1,482	961
Training Pitch Hire	168	-	-	168	2,302
Match Fees Net Expenses / (Income)	(561)	-	-	(561)	-
Training / Development Courses	531	89	-	620	261
	38,732	89	-	38,821	40,155

7. Other Trading Activities Expenses					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Club Events Including Bonfire Night	28,106	-	-	28,106	9,723
Bar food and drink purchases for match day	8,714	-	-	8,714	28,373
Goods Purchased for Resale	4,287	-	-	4,287	-
Total	41,107	-	-	41,107	38,097

8. Other Expenditure					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Trophies	899	-	-	899	2,678
Cleaning	7,374	-	-	7,374	7,331
Wages	40,317	-	-	40,317	45,858
Rates and Water	3,198	-	-	3,198	6,750
Electricity and Gas (Net of Solar Power Receipts)	8,184	-	-	8,184	11,136
General Insurance	1,547	-	-	1,547	1,559
Licences	689	-	-	689	982
Repairs and Renewals	6,230	-	-	6,230	10,540
Waste and Refuse	1,897	-	-	1,897	933
Telephone, TV and Internet	830	-	-	830	1,464
Postage, Printing and Stationary	696	-	-	696	781
Advertising	997	-	-	997	887
Computer Software and Maintenance Costs	48	-	-	48	209
Bad debts	1,957	-	-	1,957	4,425
Bank and Credit Card Charges	952	-	-	952	997
Bank Interest	11	-	-	11	-
Loan Interest	303	-	-	303	408
Accountancy Fees	770	-	-	770	675
Bookkeeping Fees	4,165	-	-	4,165	3,540
Legal and Professional Fees	-	-	-	-	-
Independent Examiner's Fees	230	-	-	230	200
Devon Walking Festival	-	-	-	-	128
Walking rugby	154	750	-	904	-
Miscellaneous	1,734	999	-	2,733	4,285
Depreciation	17,574	8,452	-	26,026	21,995
Donations	-	-	-	-	1,523
Volunteer expenses	-	-	-	-	598
Irrecoverable VAT	6,116	-	-	6,116	8,597
	106,869	10,201	-	117,071	138,478

9. Tangible Fixed Assets				
	Freehold Land	Freehold Property Clubhouse	Ground and Other Equipment	Total Fixed Assets
	£	£	£	£
Cost or valuation				
At 1 April 2023	34,556	620,949	198,040	853,545
Additions	-	5,709	27,740	33,449
Disposals	-	-	(5,459)	-
At 31 March 2024	34,556	626,658	220,321	881,535
Depreciation				
At 1 April 2023	-	-	91,789	91,789
Removed on disposal	-	-	(2,638)	(2,638)
Charge for the year	-	-	26,027	26,027
At 31 March 2024	-	-	115,177	115,177
Carrying amount				
At 31 March 2024	34,556	626,658	105,144	766,358
At 31 March 2023	34,556	620,949	106,251	761,756

Entrust Viridor retain a legal charge on the freehold property.

10. Debtors					
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2024	Total Fund(s) 31 March 2023
Trade Debtors	11,827	-	-	11,827	23,192
VAT	-	-	-	-	441
Other debtors	239	-	-	239	26,641
Prepayments	2,255	-	-	2,255	3,298
	14,320	-	-	14,320	53,572

11. Creditors: Amounts falling due within one year					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2024	2023
Accruals	1,609	-	-	1,609	4,153
VAT	845	-	-	845	-
Provision for doubtful debts	-	-	-	-	2,430
Other Creditors	2,825	-	-	2,825	5,354
Deferred Grant Income	-	8,452	-	8,452	8,452
Other Loan	4,404	-	-	4,404	4,440
Trade Creditors	1,317	-	-	1,317	7,551
	11,000	8,452	-	19,452	32,380

12. Creditors: Amounts falling due after one year					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Other Loan	5,129	-	-	5,129	9,493
Deferred Grant Income	-	30,515	-	30,515	38,967
	5,129	30,515	-	35,644	48,461

13. Statement of Funds					
	Balances b/f 01 April 2023	Income	Expenditure	Transfers	Balances c/f 31 March 2024
Restricted Funds					
Clubhouse	527,000	-	-	-	527,000
Walking Rugby	-	750	(750)	-	-
New BBQ	-	999	(999)	-	-
Floodlights	-	7,085	(7,085)	-	-
Mower	-	500	(500)	-	-
Security Bollards	-	868	(868)	-	-
Walking Rugby Festival	1,372	-	-	-	1,372
Recruitment and Welfare	89	-	(89)	-	-
Total of restricted funds	528,461	10,201	(10,290)	-	528,372
General Funds					
General	227,084	232,551	(186,708)	-	272,927
Total of un-restricted funds	227,084	232,551	(186,708)	-	272,927
Total funds	755,545	242,753	(196,998)	-	801,299

14. Topsham RFC Bar Ltd

A trading company runs the bar at the clubhouse and its details are as follows:

Topsham RFC Bar Ltd

Company Number: 09494070

Registered Office: The Bonfire Field, Exeter Road, Topsham EX3 0LY

Topsham RFC Bar Ltd is wholly owned by the charitable incorporated organisation. For the year ended 31 March 2024, the company made profits that were donated to Topsham RFC Charitable Incorporated Organisation in the 31 March 2025 financial period of £22,546 (in the 2024 period: £19,573)

15. Related party transactions

Topsham RFC Bar Ltd pays £7,200 to the CIO (2023: £7,200) for the rental of the bar area from where that company operates.

Amounts included in other debtors of £nil (Note 10) are due from Topsham RFC Bar Ltd (2023: £26,641). The following conditions are attached to all amounts that were due or payable: (1) interest is not charged on any amounts outstanding; (2) no fixed date has been set for the amounts to be repaid.

No trustees received remuneration in the period, nor did the charity meet trustee's expenditure for services provided to the charity.

16. Average Number of Employees

The average number of employees in the period was 6 (2023: 2).

TOPSHAM RUGBY FOOTBALL CLUB

England & Wales - Charity number 1174681

Accounts

TOPSHAM RUGBY FOOTBALL CLUB CIO

REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

CHARITY NUMBER: 1174681

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Topsham Rugby Football Club
Trustees' Annual Report
For the period ended 31 March 2023

The Trustees present their report for the period ended 31 March 2023, which should be read in conjunction with the attached financial statements.

1. Reference and administrative information

Name of Charity:	Topsham Rugby Football Club
Address of Charity:	The Bonfire Field, Exeter Road, Topsham EX3 0LY
Registered Charity number:	1174681
Independent Examiner:	Paul Richards, Brambillow Accounting Ltd, Brookhouse, Cranoe Road, Welham, LE16 7UH
Bankers:	Lloyds Bank
Solicitors	Gilbert Stephens LL, P15-17 Southernhay East, Exeter EX1 1QE

The trustees on the date this report was approved were:

N Deasy
M Dixie
P Hawley
S Stewart
G Bridger
M Osborne
K Lunnon
R Murray
G Smith
F Wilkinson

2. Structure, governance and management

The charity is governed by its constitution, which was adopted on 8 September 2017. Its aim is to promote community participation in healthy recreation by providing facilities for the playing of rugby union football and such other amateur sports as the Trustees may from time to time approve. Full objects of the charity can be found in the charity governing document which is available from the Charity Commission website.

The Trustees have the ultimate responsibility for the charity and meet formally when required (but at least once a year). The detailed administration of the club is delegated to a management committee, in accordance with the constitution, who are elected annually and who meet at least monthly.

The current officers of the committee are:

Chair:	G Smith
Vice-Chair:	S Stewart
Secretary:	M Osborne
Treasurer:	F Wilkinson

3. Main activities

The main activity of the charity continues to be the provision of facilities for playing rugby union football. The club has two regular adult men's teams, a ladies' team, a walking rugby section, a 3rds/veterans side and a thriving youth section, with 11 sides from under-7's to Colts including both boys and girls.

The clubhouse was used throughout the year by HITZ the Premiership Rugby Charity.

4. Review of the year

It is with great pleasure that I reflect on a very successful year.

Devon Cup Champions and Western Counties Champions has a nice ring to it. A leading light in Walking Rugby, a resilient and developing Tempests Team (that some wrote off coming back strong), and possibly the largest junior section in Devon, has an even better ring to it. We celebrate our 40th year and in many ways the club is flying. I am extremely proud to have been involved, as the collective 'we' have achieved so much.

Financially we are not in as good a place as we were last year. The club continues to be an expensive business to run and we need to be prudent in our spending. We need to encourage as much volunteering as possible, to support events within the club, to keep our costs down.

We need to be better at raising revenue as sadly the cost of the membership does not cover the cost of playing rugby and running the club. Looking to the future, we must be prudent with the finances and focus on our rugby and community aims. In regard to the latter it has been nice to see more people from the local community, as well as supporting family, at the club on match days, and I would like to see that continue and develop.

As ever there are a few people to thank. Matt has done much to improve the bar and bring new events to the club as he continues to grow into his role as clubhouse manager. Nigel Mortimore does a great job in maintaining the grounds and works quietly in the background to ensure maximum playability even with the extra heavy traffic on our limited space. Thank you also to Andy for managing the entrance every morning and the maintenance work he has done over the year.

I would like to thank our main sponsors CASA / Queenstreet Carpets and our other shirt sponsors for your support over the last 2 years.

- Ocean Physio

- Hornit
- Burrington Estates
- Rodney Spiller Wealth Management
- Darts Farm

Also, thank you to those businesses that took board sponsorships for sticking with us again this last year. We hope to give you even more exposure next year as we play in higher and more competitive leagues. Thankfully, we now have more focus on sponsorship with Hannah Cottle and Andy Hale taking the lead in this space. If you are thinking about sponsoring then please contact Hannah on hannahccottle@gmail.com.

We have invested in updating our floodlighting to improve the area we can safely use in the winter. Thank you to Devon Recycling for their support with this project. We have also invested in our security cameras as the current system was outdated and not fit for purpose.

The key issues that we now need to address are:

- Continuing to balance the books. We need to increase our revenue to maintain pace with our costs.
- Managing the pressure on our grounds and to that end we need to secure a sustainable winter training alternative.

Changes afoot:

We will be charging non-members to watch the Senior Men's games next season. We are producing a quality product on the field and this would be in line with every other team in the Men's senior league.

There are many volunteers to thank and much still to do.

Firstly, I would like to thank Malcom Bird my Vice Chair who did stalwart work addressing the thorny issues of ground usage. I also welcome Seb Stewart who coached the Colts for many years and who has now stepped into the Vice Chairman role. Henry Justice, thank you again for making our social media presence the envy of other clubs. Katie Lunnon for the grant applications again! John Carroll who sadly is no longer with us for his experience, structure and process he brings to the trustees. Ian Guy for grabbing hold of key issues like winter training and finding solutions, Tim Taylor and Katie for updating the floodlights and Ross Johnson for making Bonfire night the most financially successful so far!

In conclusion I would to thank the Committee who have managed the club this year and it has been a real pleasure getting back to watching and playing rugby.

Graham Smith

Chairman
TRFC

JUNIOR SECTION REPORT

The Juniors continue to thrive with over 350 playing members - the uplift in player volumes since last season is directly proportional to the growth of our girls teams. An informal polling of local clubs suggests that our membership fees are among the highest in Exeter and the surrounding areas but demand remains consistently high – a testament to the Club facilities and the inclusive culture we foster.

Across the section as a whole, any and all opportunities to play and promote play were undertaken; age-grade festivals were attended across all the mini-sections and the U14s/U15s/U16s and Colts all achieved success as teams on the pitch, with some individuals also succeeding in County selection.

As with previous years, the Juniors underpinned the volunteer force for Fireworks night and working closely with the clubhouse manager, achieved record Revenues. The Juniors have combined with the Men's Senior Manager to develop a Club Shop proposition which will be realised in the 23/24 season, with the aim of galvanising the Club identity and generating new Revenue for the Club.

Recruiting volunteers into recognised roles has been a perennial challenge but we are pleased to welcome both a new Registrar and Membership Secretary for the upcoming 23/24 season but the post of Fixtures Secretary remains vacant and needs filling urgently – any help from the club community to remedy this situation would be most welcome – Junior rugby won't happen without resolution.

We have experienced a number of tragic losses as a club community this year and the passing of Ian Guy has been most keenly felt. Ian's contributions to the Club were both passionate and numerous, and to honour that dedication, we will be establishing the Ian Guy memorial award: recognising stand-out advocacy for Rugby's Core Values and Inclusion.

Ross Johnson
Junior Chair

LADIES SECTION REPORT

The Ladies section now referred to as the Tempests had a year of rebuilding. A number of players having left to go Exeter Chiefs development team. We have persevered, brought in new players, introduced players to the game and steadily built a consistent core group of players. Gareth Williams has done a fantastic job as coach developing the new players and bringing cohesion to the squad. We haven't won many games but we have enjoyed ourselves and continue to work hard to become a better and even more inclusive team. Helen Allanson-Bailey will be taking over as Team Manager next season.

SENIOR MENS SECTION REPORT

This has been the senior men's most successful season ever. An absolutely unbelievable achievement and every person involved should be proud of what they have achieved.

What made this happen is the buy in from the players. Their ability to upload the structure and 'work ons', the work ethic and great numbers in training, the competitive and welcoming atmosphere that the players have created.

The 2nd XV had an excellent first season in the league system under the captaincy of Bill Holwill, finishing an amazing third place. My thanks to all the players that have trained and played throughout the year. They have all really pressed hard for selection and put the regular 1st XV players under real threat for their positions.

Thanks go to the 2nd XV coaching staff, Ed Powell, Chris Ellor, Aidan Drew and Ben Chappell. All have contributed hugely throughout the season, giving up their time to help coach and organise the lads during training and on match days.

One of the highlights for me has been the development of a regular 3rd XV/Vets XV. This, again, is a real testament to how far the club has progressed being able to get 3 teams out on a regular basis. A sign of a good club is not just about winning but its ability to get players playing as much rugby as possible, something we are thriving on and hopefully will continue to dominate.

I would like to thank Rich Williams for his efforts on rallying the vets and getting them back to the club and playing for the 3rd XV.

The 1st XV.....what a season! We certainly surpassed our expectations and we have done it in style. Including cup games our record for the season stands as:

Played – 24
Won – 22
Lost – 2

Scored - 969 (managing 148 tries!)

We are currently on our longest winning streak since 2007 - 14 games and counting....

We managed 54 out of 55 points to win the League from ten points behind at the half way stage.....

We haven't lost at home to a team not called Cullompton since 2020.....

And the big ones.....

We finished the season as Counties 1 Tribute Western West Champions and Devon Intermediate Cup Champions.

Thanks go to Marcus Cottle for being a solid, reliable and dependable captain. He has led superbly all season and been an ever present throughout.

Thanks to the coaching team of Harvey Skinner, Ricky Pellow and Lewis Webb. We are truly blessed, as a club, to have this level of expertise and experience helping guide us behind the scenes. Their input is immense.

A massive thank you to kit manager Sean Ryan. He does so many unseen things to make the match day experience run seamlessly for the players.

Again thank you to all the players for their efforts and support. Been an absolute blast, one message from me is; let's go again next season!

Allez allez allez

Join the Revolution

Ross Bovingdon
Men's Coach

1ST TEAM CAPTAIN'S REPORT

I'm really proud to be writing my first Captain's report for the Men's 1st XV section, and what a season it has been! We've had an incredibly successful season, winning both the League title and the Devon Intermediate Cup, and securing back-to-back promotions. It's the first league title that the Club have won in 21 years!

For the 2s, they've competed this season in a league for the first time, and had some great results and finished 3rd. The league was highly competitive, and featured many 1st teams from other Clubs around the County, so it's been an excellent achievement for them with some fantastic leadership from Bill Holwill.

In yet another first for the Men's senior section, we were able to field 3 teams regularly this season. We're working hard to ensure that the 3rd team have a more permanent structure for the 23/24 season, with big thanks to Rich Williams for his help in making that happen.

We've seen some fantastic commitment throughout the season from the players, with often over 50 turning up to each training session in the week, and making selection for Saturday's game a difficult job for our coaching team! I'm really proud of all of the boys, and the way in which they have shown their support, enthusiasm and commitment to TRFC. As a section, it's clear to see support we all have for one another, and the culture that is being bred through our group. I'm excited to see this all progress and continue to grow into the 23/24 season!

I must also extend the thanks from our section to those off the field, who have really helped to make this season happen. From our top-class coaching team, to the off-field team, and all the supporters that come to watch us week in week out – we couldn't do it without you!

Looking towards the 23/24 season, we are really pleased to be welcoming some of the graduating Colts to the section, and look forward to them integrating with the senior teams. We plan to work hard on raising vital funds for the Club through different varieties of sponsorship in the 23/24 season, and offering ourselves forward for volunteering opportunities at events being run by the Club. We understand the desire of this Club, and want to do all we can to support that.

Next season, we'll be playing in the Regional 2 Tribute South West League, the highest league the Club have ever been part of. We're aspiring to be fiercely competitive in this league, and look forward to welcoming some of our Devon neighbours, such as Sidmouth, Teignmouth and Newton Abbot, to Bonfire Field.

Marcus Cottle
1st Team Captain

WALKING RUGBY CHAIR'S REPORT

We currently have 37 fully paid-up members, along with some ex-players/members of the section who still lend a hand in an administrative/volunteering way.

Since the last AGM we have attended various festivals at other clubs, notably winning both the cup and fair play award at Crediton, the tournament at Withycombe, and coming a very respectable third at Salisbury in April of this year.

We hosted a very successful festival of our own last August on what was probably the hottest day of the year, and because of our own volunteers, those from the Ladies (Topsham Tempest), and Matt (clubhouse manager) the day was enjoyed by all. Hopefully, we will have as good a time this year at the inaugural John Carroll Memorial Walking Rugby Festival.

Walking Rugby is a very inclusive sport for people of all ages and genders, and is very fast growing throughout the UK. This point is proven in the fact that we have also hosted social events with touring teams from Old Gulidfordians, and Taffs Well in October last year.

We have recently engaged with a representative from Exeter Wellbeing, and along with the new development next door (Watermeadow Grange) we hope that the success of Walking Rugby at Topsham will continue, and grow.

Mark Crouch
Walking Rugby Representative

TOPSHAM RFC OLD BOYS REPORT

This season saw renewed interest in the vets rugby and with a larger player numbers across the club we were able to run a 3rd team on several occasions. This allowed the old boys to

combine with some of the younger players to make sure as many players as possible were able to get game time.

A small group of us took a trip to Brecon in South Wales and combined with Old Messina from Sicily to take on the Brecon Baa Baa's and enjoyed a great weekend of rugby and social activities. Sadly we were beaten by a strong group of Welsh men.

Brecon and Messina are coming to Topsham in February for a return fixture.

The 3rd team are possibly playing in a league this coming season and should get 12 fixtures so plenty of game time for all.

Thank you to all involved in Topsham Rugby club and let's keep up the good work.

Rich Williams
Old Boys Representative

5. Financial Review

The first part of this report will detail the results of the financial year ending 31 March 2022, draft results of which were discussed at the prior AGM. We have since finalised these results and statutory accounts for the Charity which have been independently examined by a Chartered Accountant, Paul Richards.

Income for the year to 31 March 2022 was £168,801 with expenses of £129,260, leaving a surplus for the year of £39,541.

Topsham RFC Bar Ltd accounts for the year ended 31 March 2022 have also been filed at Companies House. Income for the year to 31 March 2022 was £71,165 leading to a profit of £7,277, which was donated to the CIO.

Draft results for the financial year ended 31 March 2023 are as follows:

CIO: Income of £156,324. Positive income generation includes membership income of £46,744, Sponsorship income of £14,406 and recurring hire of the clubhouse to the Exeter Chiefs HITZ programme of £10,500.

Draft total costs for the year are £216,729 leaving a deficit of £60,406.

Bar: Income of £93,768. Profit for the Bar for the year is £19,573, which has been donated to the CIO.

The cash balance for the CIO at the date of writing this report is £100,382 and for the Bar £12,376. We currently hold a Bounce Back Loan with Lloyds of £11,177.

We have recognised that running the club last year was expensive, notably in three areas:

Catering - the costs of catering have proven rather punitive and we are taking steps to address this for the next season;

Staff costs - staff costs involved with running the club are currently higher than we can reasonably afford. We will need to cut our cloth accordingly for the next season and rely more heavily on volunteers to run the bar and contribute. Otherwise, it would be too easy to spend money.

Heating and utility bills - we need to control our spend in this area and ensure we invest appropriately as we come off our fixed tariff in 2025.

Graham Smith
Chairman

6. Reserves Policy

The trustees review the reserves policy of the charity annually. The policy is to have sufficient funds in order to continue to operate its activities and replace its equipment, the current target being three months operating costs.

The charity has no long-term investments other than the grounds and clubhouse and keeps its reserves in two current bank accounts.

7. Risk Policy

The trustees have put in place a risk management strategy, which comprises:

i) An annual review of the risks the charity may face (including disaster planning, child protection and health and safety issues, along with internal controls over finance),

ii) The establishment of systems and procedures to mitigate those risks, and the implementation of procedures designed to mitigate any potential impact on the charity should those risks materialise.

8. Public benefit

The Trustees have paid due regard to the relevant Charity Commission guidance, and consider that the activities outlined in this report meet the public benefit requirement for charities.

Topsham Rugby Football Club

Statement of Trustees' responsibilities in relation to the annual report and accounts

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 and the Charity (Accounts and Reports) Regulations require the Trustees to prepare financial statements for each accounting period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of such for that period. In preparing those financial statements, the Trustees are required to:

- ensure compliance with the provisions of the constitution document;
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 charity will be able to continue to meet its objectives.

The Trustees are responsible for keeping proper books of account with respect to the affairs of the charity. They are also responsible for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

None of the Trustees or Committee members have received any remuneration of benefits, or had a material interest in any transaction connected with the charity during the year.

Trustee's Certificate

Signed on behalf of the Trustees, who approved the annual report and accounts

on:

Signed:



Name: Graham Smith
Trustee

Independent Examiner's report to the Trustees of
Topsham Rugby Football Club

I report on the accounts of the Charity for the period ended 31 March 2023, which are set out on pages 13 to 21.

Respective responsibilities of Trustees and the Independent Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and the seeking of 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 below statement.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material aspect, the requirements:

  (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and

  (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Richards BSc, FCA
Chartered Accountant

ICAEW CHARTERED ACCOUNTANT

11 January 2024

Brambillow Accounting Ltd
Brookhouse
Cranoe Road
Welham
LE16 7UH

Topsham Rugby Football Club CIO
Period Ended 31 March 2023
Statement of Financial Activities

Topsham Rugby Football Club						
Statement of Financial Activities for the Year Ended 31 March 2023						
					Total Fund(s)	**Total Fund(s)**
		Unrestricted	**Restricted**	**Designated**	**31 March**	**31 March**
	Note	**Fund(s)**	**Fund(s)**	**Fund(s)**	**2023**	**2022**
Income and endowments from:						
Donations and Legacies	*2*	14,432	10,957	-	25,389	29,766
Charitable Activities	*3*	46,683	-	-	46,683	53,865
Other Trading Activities	*4*	55,905	-	-	55,905	56,677
Investments and Interest		-	-	-	-	-
Other Receipts	*5*	28,347	-	-	28,347	28,493
Total income		145,367	10,957	-	156,324	168,801
Expenditure on:						
Charitable Activities	6	39,239	916	-	40,155	27,921
Other Trading Activities	7	38,097	-	-	38,097	17,731
Other Expenditure	8	129,343	8,580	555	138,478	83,607
Total Expenditure		206,678	9,496	555	216,729	129,260
Net income / (expenditure)		(61,312)	1,461	(555)	(60,406)	39,541
Other recognised gains / (losses):						
Gains / (losses) on revaluation of fixed assets		-	-	-	-	-
Other gains / (losses)		-	-	-	-	-
Net Movement in Funds		(61,312)	1,461	(555)	(60,406)	39,541
Funds brought forward		288,396	527,000	555	815,951	776,410
Total Funds carried forward		227,084	528,461	-	755,545	815,951
All income relates to continuing operations						

Topsham Rugby Football Club CIO
CIO Charity Number: 1174681
Statement of Financial Position at 31 March 2023

		Total Funds	Total Funds
		31 March	31 March
		2023	2022
	Note	£	£
Fixed Assets			
Tangible assets	9	761,756	752,488
Current assets			
Stocks		-	-
Debtors	10	53,572	15,989
Cash at bank and in hand		21,059	126,642
Total current assets		74,631	142,631
Creditors: Amounts falling due within one year	11	(32,380)	(27,782)
Net current assets/(liabilities)		42,250	114,849
Total assets less current liabilities		804,006	867,337
Creditors: Amounts falling due after more than one year	12	(48,461)	(51,386)
Provisions for liabilities		-	-
Net assets / (liabilities)		755,545	815,951
The Funds of the Charity			
Unrestricted Income Funds (General)		227,084	288,396
Designated Funds - Walking rugby		-	555
Restricted Funds - Clubhouse		527,000	527,000
Walking Rugby Festival		1,372	-
Recruitment and Welfare		89	-
Total Charity Funds	13	755,545	815,951

These annual financial statements, for the period ended 31 March 2023, including the following accounting notes, were approved by Topsham Rugby Football Club CIO and signed on its behalf by Graham Smith:

GK Smith
……

Date: 29/01/24

1 Accounting Policies

a Accounting Convention

The financial statements have been prepared in accordance with applicable accounting standards and the current (2015) Statement of Recommneded Practice, Accounting and Reporting by Charities SORP (FRS 102). The financial statements have been prepared under the historic cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which Topsham Rugby Football Club is responsible in law.

b Going concern basis

These financial statements are prepared on the basis that the Charity is a going concern at the date on which these financial statements are signed.

c Reserves

Clubhouse restricted reserves – relate to monies advanced for the purposes of the building of the clubhouse and are shown in the accounts for historic reasons. All monies advanced have been expended following the building and have been utilised in full.

Ladies/Mens travel restricted reserves – relate to grant monies received and expensed solely for the purposes of ladies/mens travel.

Floodlight reserves – relate to monies received and expensed solely for the purposes of building up a fund for floodlights.

Mower reserves - relate to grant monies received and expensed solely for the purposes of purchasing a new tractor.

Security bollards reserves - relate to grant monies received and expensed solely for the purposes of purchasing a security bollards.

Junior Girls Rugby reserves - relate to grant monies received and expensed solely for the purposes of promoting junior girls rugby.

Walking Rugby Festival reserves - relate to grant monies received and expensed solely for the purposes of promoting the walking rugby festival.

Recruitment and welfare reserves - relate to grant monies received and expensed solely for the purposes of recruiting and retaining team members.

Designated funds – designated funds are not restricted.

d Incoming resources

In addition to standard principles set out in the SORP, grants are shown where conditions are met that they are receivable and measurable. Subscriptions and membership are shown in the accounts on a receipts basis.

e Volunteers and donated services

No value of donated servivces and time is accounted for in the accounts.

f Taxation

The Charity is exempt from Corporation Tax on income it has received under Sections 466 to 493 of the Corporation Tax Act 2010. The Charity is registered for VAT and amounts are shown net of reclaimable VAT in the accounts. Where VAT is irrecoverable due to the partial exemption VAT regime, this amount is shown under other expenses.

g Tangible fixed assets

Fixed assets are capitalised over £75. Fixed assets are reviewed annually for impairment and appropriate adjustments made where necessary.

2. Donations and Legacies Income					
				Total	**Total**
				Fund(s)	**Fund(s)**
	Unrestricted	**Restricted**	**Designated**	**31 March**	**31 March**
	Fund(s)	**Fund(s)**	**Fund(s)**	**2023**	**2022**
Donations to fund rugby activities	7,085	-	-	7,085	10,831
Topsham RFC Bar Ltd	7,277	-	-	7,277	3,990
Grants	70	10,957	-	11,027	14,945
Gift Aid	-	-	-	-	-
Total	14,432	10,957	-	25,389	29,766

3. Charitable Activities Income					
				Total	**Total**
				Fund(s)	**Fund(s)**
	Unrestricted	**Restricted**	**Designated**	**31 March**	**31 March**
	Fund(s)	**Fund(s)**	**Fund(s)**	**2023**	**2022**
Membership and Subscriptions	46,683	-	-	46,683	53,865
Total	46,683	-	-	46,683	53,865

4. Other Trading Activities Income					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Club, BBQ, Wicket, Car Park and Pitch Hire	29,270	-	-	29,270	44,979
Club Events Including Bonfire Night	24,180	-	-	24,180	11,403
Kit sales	-	-	-	-	295
Matchday Food	2,455	-	-	2,455	-
Total	55,905	-	-	55,905	56,677

5. Other Receipts					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Advertising and Sponsorship	19,368	-	-	19,368	17,905
International Tickets Income	-	-	-	-	25
Miscellaneous Income	175	-	-	175	583
200 Club	1,605	-	-	1,605	2,780
Other fund raising	-	-	-	-	-
Topsham RFC Bar Ltd Franchise	7,200	-	-	7,200	7,200
Total	28,347	-	-	28,347	28,493

6. Charitable Activities Expenses					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Player Medical Support	2,635	-	-	2,635	2,087
Traveling and Refreshments	4,568	-	-	4,568	4,463
Affiliation fees, Entrance fees, Handbooks etc	795	-	-	795	325
Kit Expense	419	-	-	419	2,792
Referee Costs	2,323	-	-	2,323	1,273
Fines	-	-	-	-	-
Laundry	3,745	-	-	3,745	1,520
Tour Net Expenses / (Income)	212	-	-	212	300
Pitch Maintenance	7,342	-	-	7,342	5,080
Coaching	14,591	-	-	14,591	6,743
Playing Equipment	961	-	-	961	1,485
Training Pitch Hire	1,647	655	-	2,302	1,854
Match Fees Net Expenses / (Income)	-	-	-	-	-
Training / Development Courses	0	261	-	261	-
	39,239	916	-	40,155	27,921

7. Other Trading Activities Expenses					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Club Events Including Bonfire Night	9,723	-	-	9,723	4,430
Bar food and drink purchases for match day	28,373	-	-	28,373	13,302
Total	38,097	-	-	38,097	17,731

8. Other Expenditure					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Trophies	2,678	-	-	2,678	79
Cleaning	7,331	-	-	7,331	864
Wages	45,858	-	-	45,858	31,442
Rates and Water	6,750	-	-	6,750	806
Electricity and Gas (Net of Solar Power Receipts)	11,136	-	-	11,136	10,499
General Insurance	1,559	-	-	1,559	1,683
Licences	982	-	-	982	502
Repairs and Renewals	10,540	-	-	10,540	4,737
Waste and Refuse	933	-	-	933	745
Telephone, TV and Internet	1,464	-	-	1,464	909
Postage, Printing and Stationary	781	-	-	781	11
Advertising	887	-	-	887	-
Computer Software and Maintenance Costs	209	-	-	209	53
Bad debts	4,425	-	-	4,425	-
Bank and Credit Card Charges	997	-	-	997	706
Loan Interest	408	-	-	408	410
Accountancy Fees	675	-	-	675	675
Bookkeeping Fees	3,540	-	-	3,540	3,609
Legal and Professional Fees	-	-	-	-	262
Independent Examiner's Fees	200	-	-	200	200
Devon Walking Festival	-	128	-	128	-
Miscellaneous	3,730	-	555	4,285	3,713
Depreciation	13,543	8,452	-	21,995	15,662
Donations	1,523	-	-	1,523	-
Volunteer expenses	598	-	-	598	-
Irrecoverable VAT	8,597	-	-	8,597	6,042
	129,343	8,580	555	138,478	83,607

9. Tangible Fixed Assets				
	Freehold Land	Freehold Property Clubhouse	Ground and Other Equipment	Total Fixed Assets
	£	£	£	£
Cost or valuation				
At 1 April 2022	34,556	620,949	166,777	822,282
Additions	-	-	31,263	31,263
Disposals	-	-	-	-
At 31 March 2023	34,556	620,949	198,040	853,545
Depreciation				
At 1 April 2022	-	-	69,794	69,794
Charge for the year	-	-	21,995	21,995
At 31 March 2023	-	-	91,789	91,789
Carrying amount				
At 31 March 2023	34,556	620,949	106,251	761,756
At 31 March 2022	34,556	620,949	96,983	752,488
Entrust Viridor retain a legal charge on the freehold property.				

10. Debtors					
				Total Fund(s)	Total Fund(s)
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	31 March 2023	31 March 2022
Trade Debtors	23,192	-	-	23,192	11,366
VAT	441	-	-	441	3,014
Other debtors	26,641	-	-	26,641	1,200
Prepayments	3,298	-	-	3,298	409
	53,572	-	-	53,572	15,989

11. Creditors: Amounts falling due within one year					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Accruals	4,153	-	-	4,153	3,094
Provision for doubtful debts	2,430	-	-	2,430	-
Other Creditors	5,354	-	-	5,354	10,286
Deferred Grant Income	-	8,452	-	8,452	5,724
Other Loan	4,440	-	-	4,440	4,320
Trade Creditors	7,551	-	-	7,551	5,226
	23,928	8,452	-	32,380	28,650

12. Creditors: Amounts falling due after one year					
				Total	Total
				Fund(s)	Fund(s)
	Unrestricted	Restricted	Designated	31 March	31 March
	Fund(s)	Fund(s)	Fund(s)	2023	2022
Other Loan	9,493	-	-	9,493	14,013
Deferred Grant Income	-	38,967	-	38,967	36,505
	9,493	38,967	-	48,461	50,518

13. Statement of Funds					
	Balances				Balances
	b/f				c/f
	01 April				31 March
	2022	Income	Expenditure	Transfers	2023
Restricted Funds					
Clubhouse	527,000	-	-	-	527,000
Travel	-	-	-	-	-
Floodlights	-	7,085	(7,085)	-	-
Mower	-	500	(500)	-	-
Security Bollards	-	868	(868)	-	-
Junior Girls Rugby	-	655	(655)	-	-
Walking Rugby Festival	-	1,500	(128)	-	1,372
Recruitment and Welfare	-	350	(261)	-	89
Total of restricted funds	527,000	10,957	(9,496)	-	528,461
Designated Funds					
Walking Rugby	555	-	(555)	-	-
General Funds					
General	288,396	145,367	(206,678)	-	227,084
Total of un-restricted funds	288,951	145,367	(207,233)	-	227,084
Total funds	815,951	156,324	(216,729)	-	755,545

14. Topsham RFC Bar Ltd

A trading company runs the bar at the clubhouse and its details are as follows:

Topsham RFC Bar Ltd

Company Number: 09494070

Registered Office: The Bonfire Field, Exeter Road, Topsham EX3 0LY

Topsham RFC Bar Ltd is wholly owned by the charitable incorporated organisation. For the year ended 31 March 2023, the company made profits that were donated to Topsham RFC Charitable Incorporated Organisation in the 31 March 2024 financial period of £19,573 (2023: £7,277)

15. Related party transactions

Topsham RFC Bar Ltd pays £7,200 to the CIO (2022: £7,200) for the rental of the bar area from where that company operates.

Amounts included in other debtors of £26,641 (Note 10) are due from Topsham RFC Bar Ltd (2022: £1,200). The following conditions are attached to all amounts due or payable: (1) interest is not charged on any amounts outstanding; (2) no fixed date has been set for the amounts to be repaid.

No trustees received remuneration in the period, nor did the charity meet trustee's expenditure for services provided to the charity.

16. Average Number of Employees

The average number of employees in the period was 2 (2022: 5).

TOPSHAM RUGBY FOOTBALL CLUB

England & Wales - Charity number 1174681

Accounts

TOPSHAM RUGBY FOOTBALL CLUB CIO



REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

CHARITY NUMBER: 1174681

TOPSHAM RUGBY FOOTBALL CLUB CIO
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2022

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Topsham Rugby Football Club
Trustees' Annual Report
For the period ended 31 March 2022

The Trustees present their report for the period ended 31 March 2022, which should be read in conjunction with the attached financial statements.

1. Reference and administrative information

Name of Charity:	Topsham Rugby Football Club
Address of Charity:	Bonfire Field, Exeter Road, Topsham EX3 0LY
Registered Charity number:	1174681
Independent Examiner:	Paul Richards, Brambillow Accounting Ltd, Brookhouse, Cranoe Road, Welham, LE16 7UH
Bankers:	Lloyds Bank
Solicitors	Gilbert Stephens LLP

The trustees on the date this report was approved, who were appointed at the Annual General Meeting in July 2022 were:

Graham Smith
Malcolm Bird
Sadie Osborne
Guy Bridger
Ron Murray
Greg Pascoe
Seb Stewart
Katie Lunnon

2. Structure, governance and management

The charity is governed by its constitution, which was adopted on 8 September 2017. Its aim is to promote community participation in healthy recreation by providing facilities for the playing of rugby union football and such other amateur sports as the Trustees may from time to time approve. Full objects of the charity can be found in the charity governing document which is available from the Charity Commission website.

The Trustees have the ultimate responsibility for the charity and meet formally when required (but at least once a year). The detailed administration of the club is delegated to a management committee, in accordance with the constitution, who are elected annually and who meet at least monthly. The current officers of the committee are:

Chair:	Graham Smith
Vice-Chair:	Malcolm Bird
Secretary:	Sadie Osborne

Treasurer:	Guy Bridger
Other Members:	Ian Guy, John Broom, Matt Corbett, Sam Cochrane, Tim Taylor, Ross Johnson, Katie Lunnon, Henry Justice, Rich Williams, Mark Crouch, Marcus Cottle

3. Main activities

The main activity of the charity continues to be the provision of facilities for playing rugby union football. The club has two regular adult men's teams, two ladies' teams, a walking rugby section, an occasional veterans' side and a thriving youth section, with 11 sides, from under-7's to Colts including both boys and girls.

The clubhouse was used throughout the year by HITZ the Premiership Rugby Charity

4. Review of the year

It is with great pleasure that I reflect on a very successful year. The Men's Senior XV have won promotion to the Western Counties league the highest league the club has ever reached and just lost out on the intermediate Shield Final by a single point in the last play of the game against Cullompton. The Men's 2nd XV won their league and the David Butts Cup. All other sections from Ladies, Juniors and Walking Rugby are also thriving.

We have hired a new clubhouse manager in Matt Corbett who has settled in well and is now making improvements to the running of the bar and our partnership with Graze has delivered some great food, that from the feedback I have had is very much appreciated. Nigel Mortimore has done a great job in maintaining the grounds and ensured maximum playability even with the extra heavy traffic on our limited space. This was supported by a very positive RFU grounds assessment.

Financially we are in a reasonable place and yet the club continues to be an expensive business to run, we need to continue to be prudent in our spending and encourage as much volunteering to support events within the club to keep our costs down.

I would like to thank our main sponsors CASA/Queenstreet Carpets and our other shirt sponsors:

- Ocean Physio
- Hornit
- Burrington Estates
- Rodney Spiller Wealth Management
- Workwear Pro Direct
- Darts Farm

I would also like to thank those businesses that took board sponsorships for sticking with us again this year. We hope to give you even more exposure next year as we play in a higher and more competitive league. We are always looking for more sponsors so if you are interested in supporting us, and getting some great local exposure as well, please contact me.

Looking to the future, we will continue to be prudent with the finances and focus on our rugby and community aims.

Key issues that we will need to address:

- Continuing to balance the books we need to increase our revenue to maintain pace with our costs.
- It is clear we are pushed for space and our ground needs careful management. We are investing in drainage and floodlighting to maximise the resilience and utility of the ground we have. We will also be looking to train away from Topsham over the winter to ensure that our pitches are as playable as possible through the dark winter months.
- We will be investing in improved security cameras as the current system is outdated and not fit for purpose.
- The front entrance is on the list for refurbishment and we will continue to explore ways to improve our facilities in ways that you the membership want. If you have ideas about what improvements you want to see please come forward.

There are many people to thank who have helped out at the club this year, however, I am going to pick out a few I feel have made a real difference this year.

Firstly, Henry Justice thank you for making our social media presence the envy of other clubs. Katie Lunnon for the grant applications, Davey and Kirsty Jones for their energy, ideas and wisdom, John Carroll for the experience, structure and process he brings to the Trustees. Ian Guy for grabbing hold of key issues like winter training and finding solutions, Tim Taylor for extending the floodlights, Sam Cochrane and Mathew Byrne for Bonfire night and Malcolm Bird the Vice-Chairman for the work he has done in showing leadership both internally and externally when I have been absent.

I would like to thank Graham McNicholl for his time as treasurer. He stepped in at a time when things looked quite bleak and through his thriftiness and financial wisdom we have arrived at a much better place. I wish him well in his move to Kingsbridge and look forward to welcoming him back to the club for a drink in the future.

Mark Haddow and Davey Jones have been Trustees for the last 2 years and are stepping down. I would like to thank them for their efforts and guidance. There is now space for new Trustees to come forward and I would welcome new blood to the committee. On that point, I think it is important for us to have a vibrant forward-looking club and we need to have new people joining the committee every year. Please don't be shy. Put your hand up to get involved, it is very rewarding.

In conclusion, I want to thank the Committee who have managed the club this year and it has been a real pleasure getting back to watching and playing rugby. The future is bright the future is blue!

Graham Smith
Chairman

JUNIOR SECTION REPORT

The junior section continues to thrive with over 300 fully paid-up junior players. An informal polling of other local clubs suggests that membership fee levels are among the highest in Exeter and the surrounding areas, but demand remains consistently high; an indication that the Junior Section brand equity is positive.

Across the section as a whole, any and all opportunities to play and promote play were undertaken; the U9s attending the Devon Rugby Festival the U13s going on tour to name a couple. The U15s celebrated success as semi-finalists of the Devon Cup and the U16s brought home the plate in the Fisherman's competition. In addition, Paddy Ryan started a 'Pitch-up & Play' enterprise for Girls rugby that will be carried forward into the next season with the long-term aim of supporting grass-roots development of Junior and Senior Women's rugby.

Off the field, a vibrancy has returned to our club community as the national covid-19 restrictions were eased and the established safety measures were adjusted in accordance. Parent/Spectator numbers quickly increased as the limit on a single responsible adult was withdrawn and with that, the hustle and bustle of Sunday mornings resumed its normal volumes.

The role of Fixture Secretary was ably filled by Will Jerrold, who continues in this post. Meanwhile, the whole Junior section conveyed their thanks to the Junior Chair: Gregg Dawe, for his years of volunteering and the Junior Committee for their outstanding work, during the post-covid season.

In the coming season, the Junior Committee will be looking to build upon this well managed return to Rugby with a forward-looking focus on Safety, Enjoyment and Progression for all age-grades, underpinned by sustainable investment.

Ross Johnson

LADIES SECTION REPORT

The 2021-22 season was one of considerable change for the Ladies Section. Returning to rugby following a lengthy period of covid-related disruption meant that many players had left, but fortunately a significant number had also shown interest in joining. This turnover of players understandably took some time to bed in, paired with a mid-season change in coaching, it felt like a season of two halves. The season has seen 16 players pull on the Topsham shirt for the first time, some of which have brought a wealth of rugby experience and others stepping on the rugby pitch for the first time. This highlights some of the

challenges regarding turnover and managing the varying levels of experience. However, the ladies section are incredibly proud of its inclusivity, positivity and welcoming environment and our ability to recruit such a range of players.

We are very lucky to have had two new coaches join us this season with Gareth Williams taking the reigns as Head Coach, supported by Colin Sharp. The new coaches have introduced a new structure and game plan which has not only improved performance on the pitch but has made it easier to introduce new players throughout the season. Despite these changes, we have retained our place in National Challenge 1 for the coming season. Although we have not come away with as many wins as we'd have liked, there is still a significant amount to be proud of, not least the positive feedback we receive consistently from opposition coaches and officials about the respect, effort and professionalism displayed by our players and also giving the top teams some of their most difficult games. Topsham Ladies also had 10 players selected for the Devon squad which reflects the quality of rugby and skill within the section presently. The growing profile of women's rugby in the South West can, at times, be difficult to navigate - the development of new teams each season creates more competition but ultimately creates more opportunities for women to play rugby. As we bring this season to a close, we would like to recognise the contribution of the outgoing committee - Daisy, Jade, Rachelle, Laura and Emily, and welcome the incoming committee - Katie will stay on and take up the role of Club Captain and will be joined by Sophie, Freyja, Helen, Holly, Polly, Holly, Hannah and Vicky. Finally, we'd also like to recognise the support we have received from the wider Topsham family, particularly Graham and Malcolm, Kim and Kelly, Matt, Nigel and finally, Paddy for the enormous effort he has put into the Girl's section which is ultimately, the future of Topsham Ladies.

Emily Owen

SENIOR MENS SECTION REPORT

While it seemed most clubs in the area suffered for numbers post the covid shut down, Topsham RFC's situation could not have been any different.

Thanks to the fantastic coaching team assembled by the club and the effort put in by the lads to keep everyone together, the 2021 preseason started with a bang. As normal we averaged about 35 to 40 players each session, indeed some nights we were over 50.

Those that have been around a few years will have seen this all before and would have been expecting, come the wintertime, those numbers to significantly drop off. However, this was far from the case. Indeed, throughout the season our training numbers stayed incredibly consistent at around 30 to 45 every session. Those that have coached, know that if you get consistent numbers, you are halfway to having a decent team. This consistency proved to be the bedrock of what would go on to be the most successful year in the Senior Men's History. A big thank you must go to the coaching team for keeping the lads engaged and challenged and to the committee for investing in training facilities allowing us to train hard all season.

The season turned out to be the most successful not just for the 1st XV but for the 2nd XV as well. Although ultimately the 1st XV did not win any silverware, they finished 2nd behind Pirate

Armatures (the away trip was the one that got away) in the Devon and Cornwall league gaining promotion to the Old Western Counties for the first time. Along the way some incredibly impressive stats were collected.

- Unbeaten at home
- Most bonus points in the league (21)
- 150 trys scored and over 100 league points scored
- Most points scored in the league (1028)
- Best defence in the league
- Biggest win in the league 109-5 v Torquay

Not only did we do well in the league we also had a fantastic cup run making it all the way to a home final v our new rivals, Cullompton. Unfortunately, some might say controversially, we just came up short in the final with a last gasp "Try" stealing it for the visitors. It was fantastic to see the club put on such an amazing day for all the supports who came to watch.

We would like to take this opportunity to thank out-going skipper, Alex Moore, for his many years of leadership and welcome in Marcus Cottle for the 2022-23 season.

As I said, the 2nd XV played no small part in the success of the 1st XV, pushing them in training and easily slotting in when called upon, and was arguably more successful than the 1st XV:

- The only team in the merit table to fulfil every fixture
- Most points scored in the table (578)
- Highest every finish in the table (2nd)
- Winner of the David Butt Memorial Trophy
- Gained promotion to the league proper for the first time

The 2nd XV was ably led by Bill Holwill and we are delighted to say he has agreed to carry on his role for 2022/23.

Both teams have an exciting and challenging season ahead. One we know the coaches and players are relishing. Once again, we would like to thank the committee for their continued support going into this new chapter of our history for the Senior Club.

Tim Taylor

WALKING RUGBY CHAIR'S REPORT

Now in its sixth year, walking rugby ("WR") ended the season with 42 regular playing members, training and playing twice a week with anything between 10 and 24 players a session. During the 2019 winter with the atrocious weather, we used Cranbrook Sports Hall for our Thursday evening session, and we will be doing the same in future years to help reduce wear on the grounds.

We continue to provide support to the local community, running demos for various local organisations and support for Devon RFU in promoting WR to the other Devon Clubs. We now

have 7 fully active WR clubs in Devon (Crediton, Dartmouth, Exeter Saracens, Ivybridge, OPM, Withycombe and ourselves).

Topsham is seen as the lead club in the county for WR and Devon RFU have asked us to organise the Devon WR Festival for them in conjunction with our own WR festival in 2022. This will see the annual presentation of the new Devon WR Cup and the event will be rotated among the other Devon WR clubs in future years. They are also providing financial and other support for the event.

The RFU are now finally beginning to see the potential in walking rugby and their South-West based staff have always been willing to help us.

We continue to be disappointed in the lack of former Topsham players and parents who participate, several have expressed an interest, but few have joined.

Our WR Committee work well as a team to ensure that the section is well run well and all our excellent coaches, typified by Dave Turner, have helped to develop us and our playing skills, which has resulted in our continuing to achieve silverware. This year we have already won one second place trophy, one winner's trophy, one best sportsmanship trophy, and of course we are still the National Vintage games reigning WR champions.

John Carroll

TOPSHAM RFC OLD BOYS REPORT 2021

In a difficult year nothing has really taken place involving the Old Boys. We hope to revive interest in the coming season and increase both playing and social opportunities.

5. Financial Review

The first part of this report will detail the results of the financial year ending 31 March 2021, draft results of which were discussed at the prior AGM. We have since finalised these results and statutory accounts for the Charity which have been independently examined by a Chartered Accountant Paul Richards.

Income for the year to 31 March 2021 was £205,848 with expenses of £86,643, leaving a surplus for the year of £119,385. We benefited from a number of successful grant applications in the year as well as government support schemes from an income perspective. Costs were controlled in the year due to a reduced playing schedule and lockdowns closing the site.

Topsham RFC Bar Ltd accounts for the year ended 31 March 2021 have also been filed at Companies House. Income for the year to 31 March 2021 was £29,103 leading to a profit of £3,990, which was donated to the CIO.

Draft results for the financial year ended 31 March 2022 are as follows:

CIO: Income of £168,801. Positive income generation includes membership income of £53,865, Sponsorship income of £17,905 and recurring hire of the clubhouse to the Exeter Chiefs HITZ programme of £7,500.

It should be noted that the income includes a number of one-off receipts such as grants for key capital projects (such as our new Bollards) and an advance of £25k of car park income received from McCarthy and Stone.

Whilst we have implemented a number of cost control measures in the past 18 months, the club is still an expensive entity to manage and will only become more expensive as we (hopefully) continue to enjoy further success. It is therefore clear that fundraising, sponsorship and a long-term event planning revenue stream need to be a key ongoing focus to cover the costs of running the club.

Draft total costs for the year are £129,260 leaving a surplus of £39,541.

Bar: Income of £71,165. The Bar has really come into its own in the past few months, taking in nearly £10k per month in the final months of the rugby season. I would like to thank Matt and his team for his hard work in making the bar a place the whole club wants to socialise. Profit for the Bar for the year is £7,277, which will be donated to the CIO.

The cash balance for the CIO at the date of writing this report is £83,355 and for the Bar £13,329. We currently hold a Bounce Back Loan with Lloyds of £17,233.

6. Reserves Policy

The trustees review the reserves policy of the charity annually. The policy is to have sufficient funds in order to continue to operate its activities and replace its equipment, the current target being three months operating costs.

The charity has no long-term investments other than the grounds and clubhouse and keeps its reserves in two current bank accounts.

7. Risk Policy

The trustees have put in place a risk management strategy, which comprises:

i) An annual review of the risks the charity may face (including disaster planning, child protection and health and safety issues, along with internal controls over finance),

ii) The establishment of systems and procedures to mitigate those risks, and the implementation of procedures designed to mitigate any potential impact on the charity should those risks materialise.

8. Public benefit

The Trustees have paid due regard to the relevant Charity Commission guidance, and consider that the activities outlined in this report meet the public benefit requirement for charities.

Topsham Rugby Football Club

Statement of Trustees' responsibilities in relation to the annual report and accounts

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 and the Charity (Accounts and Reports) Regulations require the Trustees to prepare financial statements for each accounting period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of such for that period. In preparing those financial statements, the Trustees are required to:

- ensure compliance with the provisions of the constitution document;
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 charity will be able to continue to meet its objectives.

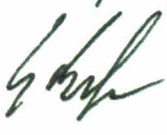
The Trustees are responsible for keeping proper books of account with respect to the affairs of the charity. They are also responsible for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

None of the Trustees or Committee members have received any remuneration of benefits, or had a material interest in any transaction connected with the charity during the year.

Trustee's Certificate

Signed on behalf of the Trustees, who approved the annual report and accounts

on: 7/11/22

Signed: 

Name: Guy Bridger (Trustee)

Independent Examiner's report to the Trustees of Topsham Rugby Football Club

I report on the accounts of the Charity for the period ended 31 March 2022, which are set out on pages 13 to 21.

Respective responsibilities of Trustees and the Independent Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and the seeking of 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 below statement.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material aspect, the requirements:

  (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and

  (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Richards BSc, FCA
Chartered Accountant

ICAEW
CHARTERED
ACCOUNTANT

7 November 2022

Brambillow Accounting Ltd
Brookhouse
Cranoe Road
Welham
LE16 7UH

Topsham Rugby Football Club CIO
Period Ended 31 March 2022

Statement of Financial Activities

Topsham Rugby Football Club

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Income and endowments from:						
Donations and Legacies	2	23,487	5,724	555	29,766	121,535
Charitable Activities	3	53,865	-	-	53,865	49,479
Other Trading Activities	4	56,677	-	-	56,677	16,597
Investments and Interest		-	-	-	-	-
Other Receipts	5	28,493	-	-	28,493	18,237
Total income		162,522	5,724	555	168,801	205,848
Expenditure on:						
Charitable Activities	6	27,492	429	-	27,921	8,350
Other Trading Activities	7	17,731	-	-	17,731	2,440
Other Expenditure	8	77,883	5,724	-	83,607	75,672
Total Expenditure		123,107	6,153	-	129,260	86,463
Net income / (expenditure)		39,415	(429)	555	39,541	119,385
Other recognised gains / (losses):						
Gains / (losses) on revaluation of fixed assets		-	-	-	-	-
Other gains / (losses)		-	-	-	-	-
Net Movement in Funds		39,415	(429)	555	39,541	119,385
Funds brought forward		248,981	527,429	-	776,410	657,025
Total Funds carried forward		288,396	527,000	555	815,951	776,410

All income relates to continuing operations

Topsham Rugby Football Club CIO
CIO Charity Number: 1174681
Statement of Financial Position at 31 March 2022

	Note	Total Funds 31 March 2022 £	Total Funds 31 March 2021 £
Fixed Assets			
Tangible assets	9	752,488	736,206
Current assets			
Stocks		-	-
Debtors	10	15,989	4,244
Cash at bank and in hand		126,642	150,209
Total current assets		142,631	154,453
Creditors: Amounts falling due within one year	11	(27,782)	(41,855)
Net current assets/(liabilities)		114,849	112,597
Total assets less current liabilities		867,337	848,803
Creditors: Amounts falling due after more than one year	12	(51,386)	(72,393)
Provisions for liabilities		-	-
Net assets / (liabilities)		815,951	776,410
The Funds of the Charity			
Unrestricted Income Funds (General)		288,396	248,981
Designated Funds - Walking rugby		555	-
Restricted Funds - Clubhouse		527,000	527,000
Restricted Funds - Travel		-	429
Total Charity Funds	13	815,951	776,410

These annual financial statements, for the period ended 31 March 2022, including the following accounting notes, were approved by Topsham Rugby Football Club CIO and signed on its behalf by Guy Bridger:

.....

Date: 7/11/22

1 Accounting Policies

a Accounting Convention

The financial statements have been prepared in accordance with applicable accounting standards and the current (2015) Statement of Recommneded Practice, Accounting and Reporting by Charities SORP (FRS 102). The financial statements have been prepared under the historic cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which Topsham Rugby Football Club is responsible in law.

b Going concern basis

These financial statements are prepared on the basis that the Charity is a going concern at the date on which these financial statements are signed.

c Reserves

Clubhouse restricted reserves – relate to monies advanced for the purposes of the building of the clubhouse and are shown in the accounts for historic reasons. All monies advanced have been expended following the building and have been utilised in full.

Ladies/Mens travel restricted reserves – relate to grant monies received and expensed solely for the purposes of ladies/mens travel.

Floodlight reserves – relate to monies received and expensed solely for the purposes of building up a fund for floodlights.

Tractor reserves - relate to grant monies received and expensed solely for the purposes of purchasing a new tractor.

Security bollards reserves - relate to grant monies received and expensed solely for the purposes of purchasing a security bollards.

Designated funds – designated funds are not restricted.

d Incoming resources

In addition to standard principles set out in the SORP, grants are shown where conditions are met that they are receivable and measurable. Subscriptions and membership are shown in the accounts on a receipts basis.

e Volunteers and donated services

No value of donated servivces and time is accounted for in the accounts.

f Taxation

The Charity is exempt from Corporation Tax on income it has received under Sections 466 to 493 of the Corporation Tax Act 2010. The Charity is registered for VAT and amounts are shown net of reclaimable VAT in the accounts. Where VAT is irrecoverable due to the partial exemption VAT regime, this amount is shown under other expenses.

g Tangible fixed assets

Fixed asstes are capitalised over £75. Fixed assts are reviewed annually for impairment and appropriate adjustments made where necessary.

2. Donations and Legacies Income

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Donations to fund rugby activities	10,276	-	555	10,831	6,837
Topsham RFC Bar Ltd	3,990	-	-	3,990	9,060
Grants	9,221	5,724	-	14,945	105,637
Gift Aid	-	-	-	-	-
Total	23,487	5,724	555	29,766	121,535

3. Charitable Activities Income

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Membership and Subscriptions	53,865	-	-	53,865	49,479
Total	53,865	-	-	53,865	49,479

4. Other Trading Activities Income

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Club, BBQ, Wicket, Car Park and Pitch Hire	44,979	-	-	44,979	16,000
Club Events Including Bonfire Night	11,403	-	-	11,403	-
Kit sales	295	-	-	295	-
Matchday Food	-	-	-	-	597
Total	56,677	-	-	56,677	16,597

5. Other Receipts

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Advertising and Sponsorship	17,905	-	-	17,905	12,347
International Tickets Income	25	-	-	25	-
Miscellaneous Income	583	-	-	583	50
200 Club	2,780	-	-	2,780	2,610
Other fund raising	-	-	-	-	230
Topsham RFC Bar Ltd Franchise	7,200	-	-	7,200	3,000
Total	28,493	-	-	28,493	18,237

6. Charitable Activities Expenses

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Player Medical Support	2,087	-	-	2,087	-
Traveling and Refreshments	4,034	429	-	4,463	572
Affiliation fees, Entrance fees, Handbooks etc	325	-	-	325	-
Kit Expense	2,792	-	-	2,792	206
Referee Costs	1,273	-	-	1,273	125
Fines	-	-	-	-	-
Laundry	1,520	-	-	1,520	120
Tour Net Expenses / (Income)	300	-	-	300	1,000
Pitch Maintenance	5,080	-	-	5,080	3,388
Coaching	6,743	-	-	6,743	1,330
Playing Equipment	1,485	-	-	1,485	524
Training Pitch Hire	1,854	-	-	1,854	1,085
Match Fees Net Expenses / (Income)	-	-	-	-	-
Training / Development Courses	-	-	-	-	-
	27,492	429	-	27,921	8,350

7. Other Trading Activities Expenses

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Club Events Including Bonfire Night	4,430	-	-	4,430	-
Bar food and drink purchases for match day	13,302	-	-	13,302	2,440
Total	17,731	-	-	17,731	2,440

8. Other Expenditure

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Trophies	79	-	-	79	-
Cleaning	864	-	-	864	180
Wages	31,442	-	-	31,442	31,363
Rates and Water	806	-	-	806	5,548
Electricity and Gas (Net of Solar Power Receipts)	10,499	-	-	10,499	6,307
General Insurance	1,683	-	-	1,683	1,898
Licences	502	-	-	502	-
Repairs and Renewals	4,737	-	-	4,737	2,159
Waste and Refuse	745	-	-	745	1,118
Telephone, TV and Internet	909	-	-	909	793
Postage, Printing and Stationary	11	-	-	11	-
Advertising	-	-	-	-	348
Computer Software and Maintenance Costs	53	-	-	53	83
Bad debts	-	-	-	-	6,138
Bank and Credit Card Charges	706	-	-	706	362
Loan Interest	410	-	-	410	279
Accountancy Fees	675	-	-	675	675
Bookkeeping Fees	3,609	-	-	3,609	3,379
Legal and Professional Fees	262	-	-	262	-
Independent Examiner's Fees	200	-	-	200	200
Miscellaneous	3,713	-	-	3,713	(2,465)
Depreciation	9,938	5,724	-	15,662	16,417
International ticket costs	-	-	-	-	-
Other fund raising expenses	-	-	-	-	-
Irrecoverable VAT	6,042	-	-	6,042	891
	77,883	5,724	-	83,607	75,672

9. Tangible Fixed Assets

	Freehold Land	Freehold Property Clubhouse	Ground and Other Equipment	Total Fixed Assets
	£	£	£	£
Cost or valuation				
At 1 April 2021	34,556	620,949	134,833	790,338
Additions	-	-	31,944	31,944
Disposals	-	-	-	-
At 31 March 2022	34,556	620,949	166,777	822,282
Depreciation				
At 1 April 2021	-	-	54,132	54,132
Charge for the year	-	-	15,662	15,662
At 31 March 2022	-	-	69,794	69,794
Carrying amount				
At 31 March 2022	34,556	620,949	96,983	752,488
At 31 March 2021	34,556	620,949	93,879	749,384

Entrust Viridor retain a legal charge on the freehold property.

10. Debtors

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Trade Debtors	11,366	-	-	11,366	2,965
VAT	3,014	-	-	3,014	-
Other debtors	1,200	-	-	1,200	-
Prepayments	409	-	-	409	1,279
	15,989	-	-	15,989	4,244

11. Creditors: Amounts falling due within one year

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Accruals	3,094	-	-	3,094	27,957
VAT	-	-	-	-	4,832
Other Creditors	10,286	-	-	10,286	(44)
Deferred Grant Income	-	5,724	-	5,724	5,285
Other Loan	4,320	-	-	4,320	3,600
Trade Creditors	5,226	-	-	5,226	225
	22,926	5,724	-	28,650	41,855

12. Creditors: Amounts falling due after one year

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
Other Loan	14,013	-	-	14,013	38,400
Deferred Grant Income	-	36,505	-	36,505	33,993
	14,013	36,505	-	50,518	72,393

13. Statement of Funds

	Balances b/f 31 March 2021	Income	Expenditure	Transfers	Balances c/f 31 March 2022
Restricted Funds					
Clubhouse	527,000	-	-	-	527,000
Travel	429	-	(429)	-	-
Floodlights	-	4,356	(4,356)	-	-
Mower	-	500	(500)	-	-
Security Bollards	-	868	(868)	-	-
Total of restricted funds	527,429	5,724	(6,153)	-	527,000
Designated Funds					
Walking Rugby	-	555	-	-	555
General Funds					
General	248,981	162,522	(123,107)	-	288,396
Total of un-restricted funds	248,981	163,077	(123,107)	-	288,951
Total funds	776,410	168,801	(129,260)	-	815,951

14. Topsham RFC Bar Ltd

A trading company runs the bar at the clubhouse and its details are as follows:

Topsham RFC Bar Ltd

Company Number: 09494070

Registered Office: Bonfire Field, Exeter Road, Topsham EX3 0LY

Topsham RFC Bar Ltd is wholly owned by the charitable incorporated organisation. For the year ended 31 March 2022, the company made profits that were donated to Topsham RFC Charitable Incorporated Organisation in the 31 March 2023 financial period of £7,277 (2022: £3,990)

15. Related party transactions

An amount included in Other Creditors (Note 11) of £5,839 relate to monies due to Topsham RFC Bar Ltd (2021: nil). Amounts included in Other debtors of £1,200 (Note 10) are for the rent of an area within the Club from where the Bar trades (2021: £3,000). The following conditions are attached to all amounts due or payable: (1) interest is not charged on any amounts outstanding; (2) no fixed date has been set for the amounts to be repaid.

No trustees received remuneration in the period, nor did the charity meet trustee's expenditure for services provided to the charity.

16. Average Number of Employees

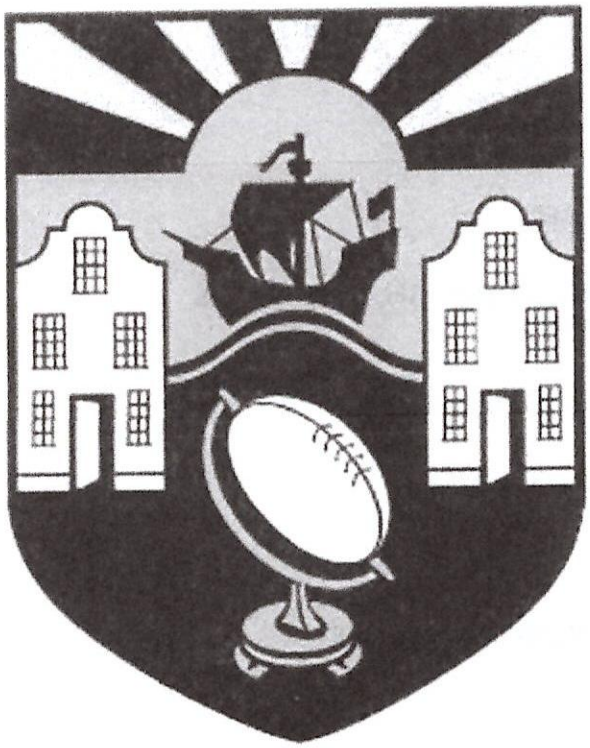
The average number of employees in the period was 5 (2021: 4).

TOPSHAM RUGBY FOOTBALL CLUB

England & Wales - Charity number 1174681

Accounts

TOPSHAM RUGBY FOOTBALL CLUB CIO



REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

CHARITY NUMBER: 1174681

TOPSHAM RUGBY FOOTBALL CLUB CIO
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2021

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Topsham Rugby Football Club
Trustees' Annual Report
For the period ended 31 March 2021

Topsham Rugby Football Club was formed as a Charitable Incorporated Organisation (the "CIO") by the adoption of a Constitution on 8th September 2017. Activities carried out until 31 January 2019 were carried out by a former charitable entity, the original charity, details of which can be found under charity number 1146890.

The Trustees present their report for the period ended 31 March 2021, which should be read in conjunction with the attached financial statements.

1. Reference and administrative information

Date of Registration:	18 September 2017
Name of Charity:	Topsham Rugby Football Club
Address of Charity:	Bonfire Field, Exeter Road, Topsham EX3 0LY
Registered Charity number:	1174681
Independent Examiners:	Paul Richards Tax and Accounting Services, Brookhouse, Cranoe Road, Welham, LE16 7UH
Bankers:	Lloyds Bank
Solicitors	Stephens Scown LLP

The Trustees on the date this report was approved:

G Smith (appointed 1 June 2020)
R Murray (appointed 1 June 2020)
D Jones (appointed 1 June 2020)
G McNicholl (appointed 1 June 2020)
K Lunnon (appointed 1 June 2020)
M Bird (appointed 1 June 2020)
M Haddow (appointed 1 June 2020)
G Pascoe (appointed 1 June 2020)
J Carroll (appointed 21 September 2021)

The following Trustees served during the period but have resigned as of the date this report was approved.

S Kukor (resigned on 12 May 2021)
A Le Hunte Youe (resigned on 13 September 2021)

2. Structure, governance and management

The charity is governed by its constitution, which was adopted on 8 September 2017. Its aim is to promote community participation in healthy recreation by providing facilities for the playing of rugby union football and such other amateur sports as the Trustees may from time to time approve. Full objects of the charity can be found in the charity governing document which is available from the Charity Commission website.

The Trustees have the ultimate responsibility for the charity and meet formally when required (but at least once a year). The detailed administration of the club is delegated to a management committee, in accordance with the constitution, who are elected annually and who meet at least monthly. The current officers of the committee are:

President:	Ron Murray
Chair:	Graham Smith
Hon Secretary:	Mercedes Osborne
Hon Treasurer:	Graham McNicholl
Membership Secretary:	James Cochrane

3. Main activities

The main activity of the charity continues to be the provision of facilities for playing rugby union football. The club has two regular adult men's teams, two ladies' teams a vibrant Walking rugby section and an occasional veterans' side. The youth section continues to thrive, with 11 sides, from under-7's to Colts including both boys and girls.

The clubhouse was used throughout the year by HITZ the Premiership Rugby Charity

Exeter TAG rugby established a regular Friday night session at the club.

4. Review of the year

It is with great pleasure that the Committee reflects on a successful year, despite Covid and the financial challenges that we had back last March. Unfortunately, we haven't played as much competitive rugby as we would all have liked but that has not been in our control. We have focused on what we can control:

1. Improving our financial position
2. Being a focal point for the local community and fulfilling our constitutional aims
3. Making the clubhouse and facilities a place that members want to use.

There are many people to thank for their efforts in volunteering this year. What heartens the Committee about the club at the moment is that there are a great team of volunteers who are prepared to get stuck in and help out. I would like to thank our sponsors for sticking with us through this difficult time, when they haven't had the exposure that they otherwise might have expected, and we really appreciate them being there for us. Looking to the future, we will continue to be prudent with the finances and focus on our rugby and community aims.

JUNIOR SECTION REPORT

The junior section continues to thrive with over 300 fully paid up junior players.

September began with lots of enthusiasm and hope for a full season of Rugby only for this to curtailed by the various lockdowns and restrictions placed upon us due to the Covid 19 pandemic. Whilst the section have played no matches against other clubs and the format of play has changed drastically this has not curtailed the enthusiasm that we see every Sunday morning.

The junior committee ensured first and foremost that all Covid rules and regulations were adhered to, and put in place measures to ensure the safety of the children, coaches and parents that attended. This allowed us to play rugby right up to the latest lockdown and reopen as soon as restrictions allowed.

As well as on the field, the Juniors have run regular Sunday morning BBQ's and the coffee Shack to raise much needed funds for the club. All of these were run by volunteer junior parents. The coaches have also been busy ensuring that they are all trained in the various coaching qualifications for their age groups, first-aid and Head Injury recognition. The section are now looking ahead to next season when fingers crossed we will be able to resume training and matches. We are though looking for a Fixture Secretary to take over from Christian Ledwidge who has brilliantly covered the role for a number of years but is now moving on due to his son moving onto senior rugby. If any person or persons would wish to take on the role Christian is happy to show them the ropes.

LADIES SECTION REPORT

As with all sections, our last season was very much dictated by government restrictions as well as the comfort of our players. However, despite competitions being cancelled, we were able to enjoy some RFU guided training sessions, with the help of health and safety precautions put in place by club members of Topsham RFC. This gave us some form of rugby fix during really challenging times. Whilst face-to-face training wasn't always possible, the ladies made a huge effort to keep in touch with each other: we had regular fitness sessions and of course, socials over zoom, and our communication with each other as well as other local ladies teams was key to maintaining our Topsham team spirit and our players' wellbeing.

Last summer, the ladies played an active role in volunteering for club events and we're already very excited that as lockdown restrictions are easing, more events can take place and we can look forward to welcoming members and the public to our club. Now that we are back to training with some Covid precautions, the ladies have already attracted a wealth of newcomers and we're so happy to see a growing number of ladies coming along to our training sessions. We are looking forward to the coming season and can't wait to dust off our boots, strap on our scrum caps and throw ourselves into some rugby.

For the next coming season, the ladies have created a new committee, led by Emily Owen, who has stepped forward as the Ladies Team Manager. She is joined by Katie Lunnon (Finance

and Membership), Daisy Vinnicombe (Recruitment and Social Media), Rocky McKinney (Volunteering and Fundraising), Jade Wallis (Socials) and Laura Harris (Team Captain).

1ST TEAM CAPTAIN'S REPORT

2020/21 SEASON

With the unprecedented events which have affected us all, this is a very strange captain's report to write. At the beginning of the summer, I think we all thought that by November, at the latest, we would all be playing again in some form. Numbers at training were exceptional, and the quality of players arriving gave us real hope for a successful season.

Obviously, the events of the pandemic and the restrictions of what we could do at training materialised. The senior group has continued to train twice a week when restrictions have allowed and numbers have continued to be good. The touch tournaments were well attended, and the one game against Exmouth, with adapted rules, brought a very convincing win, and showed a glimpse of what might have been for our season.

The forced break hopefully has given us all a reminder of how much not only we need rugby in our lives but the club itself. **CAMARADERIE, FRIENDSHIP, COMMON PURPOSE, SENSE OF BELONGING.** Hopefully the enforced break has given the senior players a good extended time of rest, and for the younger players, a desire to come back next season with a real hunger to play and to be successful. The aspirations for the first team remain the same as they did last year, to build on our successful first year in Devon and Cornwall with a top four finish for next year.

2ND XV CAPTAIN'S REPORT

2020/21 SEASON

Last season was, as you would expect, quite out of the ordinary. With the official lockdown taking place from Monday 23rd of March, we had to immediately stop all training and cancel all upcoming fixtures. This ultimately put an end to the season as no "competitive fixtures" took place for the remainder of the calendar year.

We looked to resume Training with the implementation of the RFU's 'Return to Play' initiative, however, after a secondary lockdown, we were unable to capitalise on this progress. Through hard work and a concerted effort by the club, we did manage to arrange a friendly fixture against Exmouth 3rd XV on December 19th, where we agreed to play away from home. It was a bruising encounter which saw us walk away with a well-earned win.

Moving forward into next season, we are optimistic that restrictions will be lessened sufficiently to enable us to participate in a competitive league throughout the season.

WALKING RUGBY CAPTAIN'S REPORT

2020/21 SEASON

Now in its fourth year, walking rugby (WR) ended last season with 37 regular playing members, training and playing twice a week with anything between 10 and 24 players a session. During the 2019 winter with the atrocious weather, we used Cranbrook Sports Hall for our Thursday evening session, which enabled us to play at least once a week from late October through to when lockdown stopped us altogether. With the Return to Community Road Map we started doing 3 weekly sessions, which were well supported and gave those who attended a much-needed outlet to be active and have some social interaction.

In supporting the community, we arranged sessions for the residents and carers of the Mede Alzheimer Centre in Topsham and this year we are planning to launch gentle walking rugby in June. In supporting walking rugby, we are currently working with Exeter Saracens, who are now running Saturday morning sessions and arranged a mini WR festival with 4 mixed Topsham/Sarries sides and a Crediton team. We hope that the association between Topsham and Sarries can provide WR for more people and give those who want to play more opportunity to do so. This has already been apparent as a couple of people who attended the sessions at Sarries have been playing at Topsham over the last 5 months. Both Topsham and Sarries have players playing at both clubs and, although registered with one club, they pay membership at both, allowing them to play up to 3 times a week. Two of the Sarries WR committee who only started attending our sessions in March have already joined TRFC WR and paid their memberships.

We have also been asked by Exmouth, Ivybridge, Withycombe and Braunton (not a rugby club) to do demonstrations and help them in setting up their own WR section. Topsham is seen as the lead club in the county for WR to which potential new clubs come for help and guidance and for this we should be proud.

One continuing disappointment for us is the lack of ex-Topsham players who participate, several have promised, but few have joined. This is similar at Sarries where the number of ladies attending is greater than the number of ex-players.

Our members work to ensure that the section is run well and conforms to RFU, TRFC and government guidelines. However, I would like to thank John Carroll, Tim Ridgeway and the other coaches, plus the members who help with ensuring that the bibs are washed after each session, in particular, for all of the work they do to ensure that the WR section functions smoothly.

With the increase in clubs playing WR and therefore more competition for new players we must ensure that TRFC provide adequate year-round playing facilities for our players to ensure the growth in WR at Topsham, and I am sure this applies to the other sections of the club.

Finally, I can advise that we now have 50 people signed up to play and, apart from those unable to play due to COVID, the remaining 40 are paid up members.

TOPSHAM RFC OLD BOYS REPORT - 2021

In a difficult year due to Covid -19, nothing has really taken place involving the Old Boys. We hope to revive interest in the coming season and increase both playing and social opportunities.

5. Financial review

By reference to the draft accounts, the financial position was as follows (subject to independent examination by the independent examiner, Paul Richards Tax and Accounting Services)

Income for the year was £205,848 with expenses of £86,463, leaving a surplus for the year of £119,385.

6. Reserves policy

The trustees review the reserves policy of the charity annually. The policy is to have sufficient funds in order to continue to operate its activities and replace its equipment, the current target being three months operating costs. The charity has no long-term investments other than the grounds and clubhouse and keeps its reserves in two current bank accounts.

7. Risk policy

The trustees have put in place a risk management strategy, which comprises:

i) An annual review of the risks the charity may face (including disaster planning, child protection and health and safety issues, along with internal controls over finance),

ii) The establishment of systems and procedures to mitigate those risks, and the implementation of procedures designed to mitigate any potential impact on the charity should those risks materialise.

8. Public benefit

The Trustees have paid due regard to the relevant Charity Commission guidance, and consider that the activities outlined in this report meet the public benefit requirement for charities.

Topsham Rugby Football Club

Statement of Trustees' responsibilities in relation to the annual report and accounts

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 and the Charity (Accounts and Reports) Regulations require the Trustees to prepare financial statements for each accounting period which give a true and fair view of the state of affairs of the charity and the incoming resources and application of such for that period. In preparing those financial statements, the Trustees are required to:

- ensure compliance with the provisions of the constitution document;
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 charity will be able to continue to meet its objectives.

The Trustees are responsible for keeping proper books of account with respect to the affairs of the charity. They are also responsible for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

None of the Trustees or Committee members have received any remuneration of benefits, or had a material interest in any transaction connected with the charity during the year.

Trustee's Certificate

Signed on behalf of the Trustees, who approved the annual report and accounts

on: 29/01/2022

Signed:



Name: Graham McNicholl (Trustee)

Independent Examiner's report to the Trustees of Topsham Rugby Football Club

I report on the accounts of the Charity for the period ended 31 March 2021, which are set out on pages 10 to 18.

Respective responsibilities of Trustees and the Independent Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and the seeking of 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 below statement.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material aspect, the requirements:

  (a) to keep accounting records in accordance with Section 130 of the 2011 Act; and

  (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Richards BSc, FCA
Chartered Accountant

ICAEW CHARTERED ACCOUNTANT

29 January 2022

Paul Richards Tax and Accounting Services
Brookhouse
Cranoe Road
Welham
LE16 7UH

Topsham Rugby Football Club CIO
Period Ended 31 March 2021

Statement of Financial Activities

Topsham Rugby Football Club

Profit and Loss Account for the Year Ended 31 March 2021

	Note	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Income and endowments from:						
Donations and Legacies	2	116,678	4,856	-	121,535	27,875
Charitable Activities	3	49,479	-	-	49,479	50,653
Other Trading Activities	4	16,597	-	-	16,597	57,455
Investments and Interest		-	-	-	-	-
Other Receipts	5	15,627	-	2,610	18,237	56,228
Total income		198,382	4,856	2,610	205,848	192,211
Expenditure on:						
Charitable Activities	6	8,350	-	-	8,350	33,971
Other Trading Activities	7	2,440	-	-	2,440	19,014
Other Expenditure	8	70,816	4,856	-	75,672	150,469
Total Expenditure		81,607	4,856	-	86,463	203,454
Net income / (expenditure)		116,775	-	2,610	119,385	(11,243)
Transfer between funds		7,150	-	(7,150)	-	-
		123,925	-	(4,540)	119,385	(11,243)
Other recognised gains / (losses):						
Gains / (losses) on revaluation of fixed assets		-	-	-	-	-
Other gains / (losses)		-	-	-	-	-
Net Movement in Funds		123,925	-	(4,540)	119,385	(11,243)
Funds brought forward - RESTATED		125,056	527,429	4,540	657,025	668,268
Total Funds carried forward		248,981	527,429	-	776,410	657,025

Funds brought forward are restated to show a transfer of restricted funds to general funds following the 2020 purchase of floodlights and a lawnmower.

All income relates to continuing operations

Topsham Rugby Football Club CIO
CIO Charity Number: 1174681
Statement of Financial Position at 31 March 2021

	Note	Total Funds 31 March 2021 £	Total Funds 31 March 2020 £
Fixed Assets			
Tangible assets	9	736,206	749,384
Current assets			
Stocks		-	-
Debtors	10	4,244	9,806
Cash at bank and in hand		150,209	9,795
Total current assets		154,453	19,601
Creditors: Amounts falling due within one year	11	(41,855)	(54,416)
Net current assets/(liabilities)		112,597	(34,815)
Total assets less current liabilities		848,803	714,569
Creditors: Amounts falling due after more than one year	12	(72,393)	(57,544)
Provisions for liabilities		-	-
Net assets / (liabilities)		776,410	657,025
The Funds of the Charity			
Unrestricted Income Funds (General) - RESTATED		248,981	125,056
Designated Funds - Floodlights		-	4,540
Restricted Funds - Clubhouse		527,000	527,000
Restricted Funds - Travel		429	429
Total Charity Funds	13	776,410	657,025

These annual financial statements, for the period ended 31 March 2021, including the following accounting notes, were approved by Topsham Rugby Football Club CIO and signed on its behalf by Graham McNicholl:

.....

Date: 29/01/2022.....

1 Accounting Policies

a Accounting Convention

The financial statements have been prepared in accordance with applicable accounting standards and the current (2015) Statement of Recommneded Practice, Accounting and Reporting by Charities SORP (FRS 102). The financial statements have been prepared under the historic cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which Topsham Rugby Football Club is responsible in law.

b Going concern basis

The Trustees are aware that accounting standards set a high threshold for departing from the going concern basis. An entity is a going concern unless management either intend to liquidate the entity or cease charitable operations, or that they have no realistic alternative but to do so. The Trustees have no current intention to liquidate the Charity or to cease charitable operations. Rather, it is the Trustees' intention for the Charity to continue operating successfully into the foreseeable future. Whilst the current situation regarding the COVID-19 pandemic is causing difficulties, the Trustees consider that the Charity has sufficient resources to continue to meet all necessary costs during any further period of limited activity for the next 6 to 12 months at least. Accordingly, these financial statements are prepared on the basis that the Charity is a going concern at the date on which these financial statements are signed.

c Reserves

Clubhouse restricted reserves – relate to monies advanced for the purposes of the building of the clubhouse and are shown in the accounts for historic reasons. All monies advanced have been expended following the building and have been utilised in full.

Ladies/Mens travel restricted reserves – relate to grant monies received and expensed solely for the purposes of ladies/mens travel.

Floodlight reserves – relate to monies received and expensed solely for the purposes of building up a fund for floodlights.

Tractor reserves - relate to grant monies received and expensed solely for the purposes of purchasing a new tractor

Designated funds – designated funds are not restricted.

d **Incoming resources**

In addition to standard principles set out in the SORP, grants are shown where conditions are met that they are receivable and measurable. Subscriptions and membership are shown in the accounts on a receipts basis.

e **Volunteers and donated services**

No value of donated servivces and time is accounted for in the accounts.

f **Taxation**

The Charity is exempt from Corporation Tax on income it has received under Sections 466 to 493 of the Corporation Tax Act 2010. The Charity is registered for VAT and amounts are shown net of reclaimable VAT in the accounts. Where VAT is irrecoverable due to the partial exemption VAT regime, this amount is shown under other expenses.

g **Tangible fixed assets**

Fixed asstes are capitalised over £75. Fixed assts are reviewed annually for impairment and appropriate adjustments made where necessary.

2. Donations and Legacies Income

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Donations to fund rugby activities	6,837	-	-	6,837	7,550
Lily Partridge Memorial Match donations	-	-	-	-	-
Topsham RFC Bar Ltd	9,060	-	-	9,060	9,843
Grants	100,781	4,856	-	105,637	7,804
Gift Aid	-	-	-	-	2,678
Total	116,678	4,856	-	121,535	27,875

3. Charitable Activities Income

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Membership and Subscriptions	49,479	-	-	49,479	50,653
Total	49,479	-	-	49,479	50,653

4. Other Trading Activities Income

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Club, BBQ, Wicket and Pitch Hire	16,000	-	-	16,000	35,372
Club Events Including Bonfire Night	-	-	-	-	7,176
Matchday Food	597	-	-	597	14,908
Total	16,597	-	-	16,597	57,455

5. Other Receipts

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Advertising and Sponsorship	12,347	-	-	12,347	20,626
International Tickets Income	-	-	-	-	4,649
Miscellaneous Income	50	-	-	50	5,146
200 Club	-	-	2,610	2,610	2,840
Other fund raising	230	-	-	230	15,646
Topsham RFC Bar Ltd Franchise	3,000	-	-	3,000	7,320
Total	15,627	-	2,610	18,237	56,228

6. Charitable Activities Expenses

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Player Medical Support	-	-	-	-	1,677
Traveling and Refreshments	572	-	-	572	3,557
Affiliation fees, Entrance fees, Handbooks etc	-	-	-	-	1,398
Kit Sales Net Expense / (Income)	206	-	-	206	-
Referee Costs	125	-	-	125	1,525
Fines	-	-	-	-	-
Laundry	120	-	-	120	1,175
Tour Net Expenses / (Income)	1,000	-	-	1,000	-
Pitch Maintenance	3,388	-	-	3,388	12,503
Coaching	1,330	-	-	1,330	7,525
Playing Equipment	524	-	-	524	2,522
Training Pitch Hire	1,085	-	-	1,085	1,128
Match Fees Net Expenses / (Income)	-	-	-	-	(235)
Training / Development Courses	-	-	-	-	1,197
	8,350	-	-	8,350	33,971

7. Other Trading Activities Expenses

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Club Events Including Bonfire Night	-	-	-	-	7,019
Bar food and drink purchases for match day	2,440	-	-	2,440	11,995
Total	2,440	-	-	2,440	19,014

8. Other Expenditure

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Trophies	-	-	-	-	228
Cleaning	180	-	-	180	2,950
Wages	31,363	-	-	31,363	57,122
Volunteer Expenses	-	-	-	-	888
Rates and Water	5,548	-	-	5,548	4,578
Electricity and Gas (Net of Solar Power Receip	6,307	-	-	6,307	9,202
General Insurance	1,898	-	-	1,898	1,775
Licences	-	-	-	-	568
Repairs and Renewals	2,159	-	-	2,159	5,720
Waste and Refuse	1,118	-	-	1,118	1,037
Telephone, TV and Internet	793	-	-	793	1,365
Postage, Printing and Stationary	-	-	-	-	526
Advertising	348	-	-	348	1,486
Computer Software and Maintenance Costs	83	-	-	83	813
Bad debts	6,138	-	-	6,138	-
Bank and Credit Card Charges	362	-	-	362	2,296
Loan Interest	279	-	-	279	400
Lily Partridge Memorial Fundraising Donations	-	-	-	-	650
Accountancy Fees	675	-	-	675	1,175
Bookkeeping Fees	3,379	-	-	3,379	15,592
Legal and Professional Fees	-	-	-	-	2,777
Independent Examiner's Fees	200	-	-	200	200
Miscellaneous	(2,465)	-	-	(2,465)	3,224
Depreciation	11,561	4,856	-	16,417	16,849
International ticket costs	-	-	-	-	4,077
Other fund raising expenses	-	-	-	-	7,204
Irrecoverable VAT	891	-	-	891	7,768
	70,816	4,856	-	75,672	150,469

9. Tangible Fixed Assets

	Freehold Land £	Freehold Property Clubhouse £	Ground and Other Equipment £	Total Fixed Assets £
Cost or valuation				
At 1 April 2020	34,556	620,949	131,593	787,098
Additions	-	-	3,240	3,240
Disposals	-	-	-	-
At 31 March 2021	34,556	620,949	134,833	790,338
Depreciation				
At 1 April 2020	-	-	37,714	37,714
Charge for the year	-	-	16,418	16,418
At 31 March 2021	-	-	54,132	54,132
Carrying amount				
At 31 March 2021	34,556	620,949	80,701	736,206
At 31 March 2020	34,556	620,949	93,879	749,384

Entrust Viridor retain a legal charge on the freehold property.

10. Debtors

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Trade Debtors	2,965	-	-	2,965	8,519
Other Debtors	-	-	-	-	-
Prepayments	1,279	-	-	1,279	1,287
	4,244	-	-	4,244	9,806

11. Creditors: Amounts falling due within one year

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Accruals	27,957	-	-	27,957	12,675
VAT	4,832	-	-	4,832	1,453
Other Creditors	(44)		-	(44)	3,549
Deferred Grant Income	-	5,285		5,285	5,285
Other Loan	3,600	-	-	3,600	21,318
Trade Creditors	225	-	-	225	10,136
	36,570	5,285	-	41,855	54,416

12. Creditors: Amounts falling due after one year

	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	Total Fund(s) 31 March 2021	Total Fund(s) 31 March 2020
Other Loan	38,400	-	-	38,400	18,695
Deferred Grant Income	-	33,993	-	33,993	38,849
	38,400	33,993	-	72,393	57,544

13. Statement of Funds

	Balances b/f 31 March 2020	Income	Expenditure	Transfers	Balances c/f 31 March 2021
Restricted Funds - RESTATED					
Clubhouse	527,000	-	-	-	527,000
Travel	429	-	-	-	429
Floodlights	-	4,356	(4,356)	-	-
Mower	-	500	(500)	-	-
Total of restricted funds	527,429	4,856	(4,856)	-	527,429
Designated Funds - RESTATED					
Floodlights	4,540	2,610	-	(7,150)	-
Total of restricted funds	4,540	2,610	-	(7,150)	-
Un-restricted Funds - RESTATED					
General	125,056	198,382	(81,607)	7,150	248,981
Total of un-restricted funds	125,056	198,382	(81,607)	7,150	248,981
Total funds	657,025	205,848	(86,463)	-	776,410

14. Topsham RFC Bar Ltd

A trading company runs the bar at the clubhouse and its details are as follows:

Topsham RFC Bar Ltd

Company Number: 09494070

Registered Office: Bonfire Field, Exeter Road, Topsham EX3 0LY

Topsham RFC Bar Ltd is wholly owned by the charitable incorporated organisation. For the year ended 31 March 2021, the company made profits that were donated to Topsham RFC Charitable Incorporated Organisation in the 31 March 2022 financial period of £3,990 (2021: £9,060)

15. Related party transactions

Amounts included in Other Creditors (Note 11) of £nil relate to monies due to Topsham RFC Bar Ltd (2020: £250).

Amounts included in Topsham RFC Bar Ltd Franchise of £3,000 (Note 5) are for the rent of an area within the Club from where the Bar trades (2020: £7,320).

On 6 March 2019, £10,000 was loaned to Topsham Rugby Football Club CIO by Trustee John Carroll. On 29 May 2019, a further £10,000 was loaned to Topsham Rugby Football Club CIO by Trustee John Carroll. On 17 December 2019, a further £10,000 was loaned to Topsham Rugby Football Club CIO by Trustee John Carroll. The terms of these loans have been set out in loan agreements. The total £30,000 loan is to be repaid by 1 October 2022. Interest will be charged at 1.5% per year. These three loans were all repaid fully during the 2020 / 2021 accounting period.

On 13 January 2020, £10,000 was loaned to Topsham Rugby Football Club CIO by Trustee Ronald Murray. The terms of this loan have been set out in a loan agreement. The loan is to be repaid by 31 December 2022. Interest will be charged at 5.0% per year. This loan was repaid fully during the 2020 / 2021 accounting period.

No trustees received remuneration in the period, nor did the charity meet trustee's expenditure for services provided to the charity.

16. Average Number of Employees

The average number of employees in the period was 4 (2020: 6).