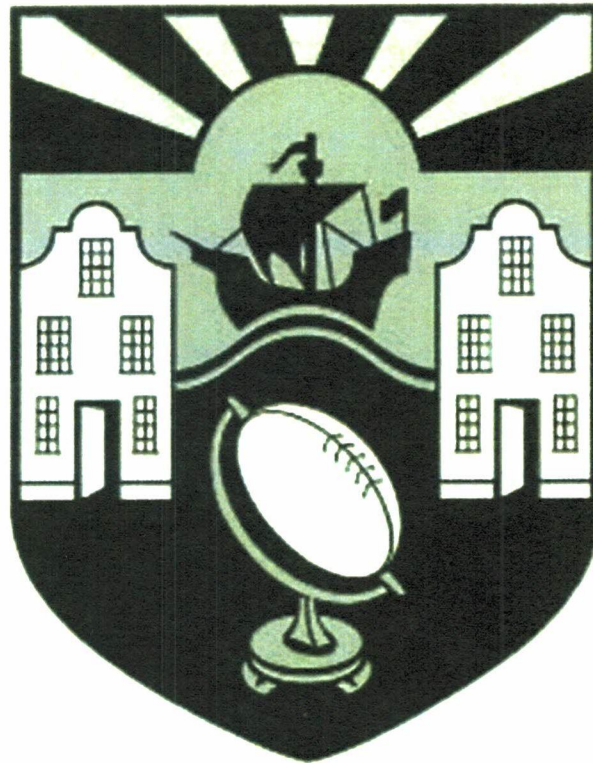


TOPSHAM RUGBY FOOTBALL CLUB CIO



**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 Lunnion

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 or benefits, or had a material interest in any transaction connected with the charity during the year.

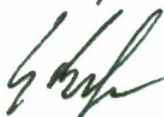
Trustee's Certificate

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 or 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



7 November 2022

Brambilla 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						
		Unrestricted	Restricted	Designated	Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
	Note	Fund(s)	Fund(s)	Fund(s)		
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

		Total Funds 31 March 2022 £	Total Funds 31 March 2021 £
	<i>Note</i>		
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 Recommended 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 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 Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)		
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

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

4. Other Trading Activities Income

				Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)		
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

				Total Fund(s)	Total Fund(s)
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	31 March 2022	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

				Total Fund(s)	Total Fund(s)
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	31 March 2022	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

				Total Fund(s)	Total Fund(s)
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)	31 March 2022	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

				Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)		
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

				Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)		
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

				Total Fund(s) 31 March 2022	Total Fund(s) 31 March 2021
	Unrestricted Fund(s)	Restricted Fund(s)	Designated Fund(s)		
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
<u>Restricted Funds</u>					
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
<u>Designated Funds</u>					
Walking Rugby	-	555	-	-	555
<u>General Funds</u>					
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).