

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

Totnes Rugby Football Club Limited
Report of the Trustees and Unaudited Financial Statements
For the period ended 30 April 2019

Totnes Rugby Football Club Limited
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For the period ended 30 April 2019

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Totnes Rugby Football Club Limited
Report of the Trustees
For the period ended 30 April 2019

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the period ended 30 April 2019. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are as follows:

- 1) To promote community participation in healthy recreation by providing for playing rugby union football and other sports.
- 2) To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life
- 3) To advance the education of children and young people through such means as the directors think fit in accordance with the laws of the charity.

Summary of the main activities in relation to these objectives:

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

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

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

Statement on public benefit

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

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

ACHIEVEMENTS AND PERFORMANCE

During the year under review the First Team played in the Tribute Devon 1 league. The team played 22 league games winning 10 and losing 11 with a single draw. The team finished 8th in the league and will play at the same level next year.

For the Senior Ladies side, this was the first season of league rugby playing in the Women's NC south west south 2 league finishing 6th .

The youth section continued to be successful, fielding teams from Under 10s through to U16s and over 100 children taking part and developing their skills. Training is provided by our team of volunteer coaches and the trustees would like to thank everyone involved for their efforts during the year.

The season ended with the club hosting a tournament for the U12 that was highly attended and a great success. The trustees would like to thank everyone involved with organising and everyone who gave up their time to help over the weekend.

The Club adds much to the local community and has been proud to host local skittles and hockey clubs for the season.

**Totnes Rugby Football Club Limited
Report of the Trustees Continued
For the period ended 30 April 2019**

FINANCIAL REVIEW

The trustees have chosen to shorten the period of account for the charity in order to change the year end to 30 April 2019.

The charity has had a successful year in rebuilding its reserves following a couple of difficult years following the incorporation of the charity.

Donations have increase on the previous year as a result of improved performance in the trading subsidiary meaning that it was able to donate its profit for the year to the charity.

Additionally, the trustees would like to express their thanks to Andy Rive for organising a very successful fundraising series of events that raised over £3,500 for the club and £3,500 for Cancer Research UK.

Our pitch side collections, run by Colin and Barrie on match days, raised £276.

The charity also received over £7,000 in income from international ticket sales.

The charity spent £14,554 on rugby activities during the year, which included referees fees, pitch, AstroTurf and changing room hire as well a physio charges and player meals.

Overall the charity made a surplus of £4,991 which has been used to pay down liabilities from previous years.

Two of the Club's Trustees are also Directors of the Trading Company (Totnes Rugby Football Club (Trading) Ltd), which manages the operation of the shop, bar and other catering facilities. The Charity charges the Trading Co a rent, currently £3,500 per annum, for the use of these facilities.

Any profit from Trading Co activity is remitted to the Charity and this season a donation of £6,500 was made to charity from its subsidiary.

Principal funding sources

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

Reserves

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of trustees

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

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Totnes Rugby Football Club Limited
Charity registration number	1169891
Company registration number	10293155

**Totnes Rugby Football Club Limited
Report of the Trustees Continued
For the period ended 30 April 2019**

Principal address

Borough Park
Station Road
Totnes
Devon
TQ9 5JG

Trustees

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

Mr Barrie Snell
Julie Green
Michael Edmonds
Sean White

Secretary

Ms Julie Green

Independent examiners

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

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



.....
Sean White

Totnes Rugby Football Club Limited
Independent Examiners Report to the Trustees
For the period ended 30 April 2019

I report to the trustees on my examination of the accounts of the charitable company for the period ended 30 April 2019.

Responsibilities and basis of report

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

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

Independent examiners statement

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

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

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



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

Totnes Rugby Football Club Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the period ended 30 April 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Income and endowments from:					
Donations and legacies	2	10,796	870	11,666	3,179
Charitable activities	3	18,683	-	18,683	13,765
Total		29,479	870	30,349	16,944
Expenditure on:					
Charitable activities	4/5	(24,488)	(870)	(25,358)	(31,804)
Total		(24,488)	(870)	(25,358)	(31,804)
Net income/expenditure		4,991	-	4,991	(14,860)
Reconciliation of funds					
Total funds brought forward		939	-	939	15,799
Total funds carried forward		5,930	-	5,930	939

Totnes Rugby Football Club Limited
Statement of Financial Position
As at 30 April 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	9	6,628	8,922
		6,628	8,922
Current assets			
Debtors	10	2,159	308
Cash at bank and in hand		1,340	4,433
		3,499	4,741
Creditors: amounts falling due within one year	11	(4,197)	(12,724)
Net current assets		(698)	(7,983)
Total assets less current liabilities		5,930	939
Net assets		5,930	939
The funds of the charity			
Unrestricted income funds	12	5,930	939
Total funds		5,930	939

For the period ended 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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



Sean White
Trustee

Totnes Rugby Football Club Limited
Notes to the Financial Statements
For the period ended 30 April 2019

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

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

Reporting period

The period of accounts covers the period from 1 August 2018 to 30 April 2019.

Going concern

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Donations received	9,806	-	9,806	2,175
Grants received	990	870	1,860	1,004
	10,796	870	11,666	3,179

3. Income from charitable activities

	2019	2018
	£	£
Unrestricted funds		
<i>Rugby Sports Club</i>		
Membership	7,828	12,265
Rental Income	3,500	1,500
International Tickets	7,355	-
	18,683	13,765
	18,683	13,765

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the period ended 30 April 2019

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Rugby Sports Club	23,140	870	24,010	26,712
Support costs	1,348	-	1,348	5,092
	24,488	870	25,358	31,804

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2019	2018
	£	£	£	£
Support costs				
Rugby Sports Club	24,010	1,348	25,358	31,804

6. Analysis of support costs

	2019	2018
	£	£
Rugby Sports Club		
Overhead Costs	1,348	5,092

7. Net income/(expenditure) for the period

This is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of owned fixed assets	2,294	2,974

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the period ended 30 April 2019

9. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £
At 01 August 2018	11,896
At 30 April 2019	<u>11,896</u>
Depreciation	
At 01 August 2018	2,974
Charge for period	2,294
At 30 April 2019	<u>5,268</u>
Net book values	
At 30 April 2019	<u>6,628</u>
At 31 July 2018	<u>8,922</u>

10. Debtors

	2019 £	2018 £
Amounts due within one year:		
Prepayments and accrued income	2,159	308
	<u>2,159</u>	<u>308</u>

11. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	659	2,613
Other creditors	887	6,355
Accruals and deferred income	2,651	3,756
	<u>4,197</u>	<u>12,724</u>

12. Movement in funds

Unrestricted Funds

	Balance at 01/08/2018 £	Incoming resources £	Outgoing resources £	Balance at 30/04/2019 £
<i>General</i>				
Rugby Football Sports Club	939	29,479	(24,488)	5,930
	<u>939</u>	<u>29,479</u>	<u>(24,488)</u>	<u>5,930</u>

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the period ended 30 April 2019

Unrestricted Funds - Previous year

	Balance at 01/08/2017	Incoming resources	Outgoing resources	Balance at 31/07/2018
	£	£	£	£
<i>General</i>				
Rugby Football Sports Club	15,799	16,944	(31,804)	939
	<u>15,799</u>	<u>16,944</u>	<u>(31,804)</u>	<u>939</u>

Purpose of unrestricted Funds

Rugby Football Sports Club

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

Restricted Funds

	Incoming resources	Outgoing resources	Balance at 30/04/2019
	£	£	£
Rugby Costs	870	(870)	-
	<u>870</u>	<u>(870)</u>	<u>-</u>

Restricted Funds - Previous year

Incoming resources	Outgoing resources	Balance at 31/07/2018
£	£	£
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>

Purpose of restricted funds

Rugby Costs

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

Totnes Rugby Football Club Limited
Notes to the Financial Statements Continued
For the period ended 30 April 2019

13. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
Rugby Football Sports Club	6,628	(698)	5,930
	6,628	(698)	5,930
Previous year			
	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
Rugby Football Sports Club	8,922	(7,983)	939
	8,922	(7,983)	939

Totnes Rugby Football Club Limited
Detailed Statement of Financial Activities
For the period ended 30 April 2019

	2019 £	2018 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	9,806	2,175
Grants receivable	1,860	1,004
	11,666	3,179
Charitable activities		
Membership	7,828	12,265
Rental Income	3,500	1,500
International Tickets	7,355	-
	18,683	13,765
Total incoming resources	30,349	16,944
EXPENDITURE		
Charitable activities		
Rugby Costs	(24,010)	(26,712)
	(24,010)	(26,712)
SUPPORT COSTS		
Overhead Costs		
Overhead Costs	(1,348)	(5,092)
	(1,348)	(5,092)
Total resources expended	(25,358)	(31,804)
Net Income	4,991	(14,860)