

DARLINGTON MOWDEN PARK RUGBY FOOTBALL CLUB LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

DARLINGTON MOWDEN PARK RUGBY FOOTBALL CLUB LIMITED
UNAUDITED ACCOUNTS
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DARLINGTON MOWDEN PARK RUGBY FOOTBALL CLUB LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	314,598	334,666
Investments	<u>5</u>	1,002	1,002
		<u>315,600</u>	<u>335,668</u>
Current assets			
Debtors	<u>6</u>	1,192,455	1,221,537
Cash at bank and in hand		18,994	2,174
		<u>1,211,449</u>	<u>1,223,711</u>
Creditors: amounts falling due within one year	<u>7</u>	(22,094)	(11,426)
Net current assets		<u>1,189,355</u>	<u>1,212,285</u>
Total assets less current liabilities		1,504,955	1,547,953
Creditors: amounts falling due after more than one year	<u>8</u>	(29,006)	(38,819)
Net assets		<u>1,475,949</u>	<u>1,509,134</u>
Reserves	<u>9</u>		
Profit and loss account		<u>1,475,949</u>	<u>1,509,134</u>
Members' funds		<u>1,475,949</u>	<u>1,509,134</u>

For the year ending 31 May 2022 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 in accordance with section 476 of the Companies Act 2006.

The directors 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 23 May 2023 and were signed on its behalf by

M Birch
Director

Company Registration No. 05647674

DARLINGTON MOWDEN PARK RUGBY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

1 Statutory information

Darlington Mowden Park Rugby Football Club Limited is a private company, limited by guarantee, registered in England and Wales, registration number 05647674. The registered office is Northern Echo Arena, Neasham Road Hurworth Moor, Darlington, Co Durham, DL2 1DL.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	2% on cost
Plant & machinery	15% on cost
Fixtures & fittings	5% on cost

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

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FOR THE YEAR ENDED 31 MAY 2022

4 Tangible fixed assets

	Land & buildings £	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 June 2021	228,507	59,783	210,000	498,290
At 31 May 2022	228,507	59,783	210,000	498,290
Depreciation				
At 1 June 2021	35,320	53,054	75,250	163,624
Charge for the year	4,570	4,998	10,500	20,068
At 31 May 2022	39,890	58,052	85,750	183,692
Net book value				
At 31 May 2022	188,617	1,731	124,250	314,598
At 31 May 2021	193,187	6,729	134,750	334,666

5 Investments

	Subsidiary undertakings £
Valuation at 1 June 2021	1,002
Valuation at 31 May 2022	1,002

6 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	30	-
Amounts due from group undertakings etc.	1,182,884	1,221,537
Other debtors	9,541	-
	1,192,455	1,221,537

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	10,994	11,181
VAT	1,100	202
Other creditors	-	43
Accruals	10,000	-
	22,094	11,426

8 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans	29,006	38,819

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

9 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

10 Average number of employees

During the year the average number of employees was 9 (2021: 9).

