

**REGISTERED NUMBER: 03739676 (England and Wales)**

**DONCASTER ROVERS LIMITED**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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FOR THE YEAR ENDED 30 JUNE 2020**

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**DONCASTER ROVERS LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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<b>DIRECTORS:</b>	Mr T G Bramall Mr G Baldwin Mr D Blunt
<b>REGISTERED OFFICE:</b>	Keepmoat Stadium Stadium Way Doncaster South Yorkshire DN4 5JW
<b>REGISTERED NUMBER:</b>	03739676 (England and Wales)
<b>SENIOR STATUTORY AUDITOR:</b>	Kelvin Fitton BA FCA
<b>AUDITORS:</b>	Smith Craven Chartered Accountants Statutory Auditors Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU

**BALANCE SHEET**  
**30 JUNE 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		<b>141,451</b>		93,624
Tangible assets	5		<b>997,202</b>		<u>1,094,580</u>
			<b>1,138,653</b>		<u>1,188,204</u>
<b>CURRENT ASSETS</b>					
Debtors	6	<b>1,328,316</b>		750,746	
Cash at bank and in hand		<b>67,116</b>		<u>139,993</u>	
		<b>1,395,432</b>		890,739	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>3,387,233</b>		<u>9,118,716</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(1,991,801)</b>		<u>(8,227,977)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(853,148)</b>		<u>(7,039,773)</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<b>1,497</b>		8,122
<b>NET LIABILITIES</b>			<b>(854,645)</b>		<u>(7,047,895)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>33,163,608</b>		26,413,608
Retained earnings			<b>(34,018,253)</b>		<u>(33,461,503)</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>(854,645)</b>		<u>(7,047,895)</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 January 2021 and were signed on its behalf by:

Mr G Baldwin - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

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**1. STATUTORY INFORMATION**

Doncaster Rovers Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Going Concern**

The accounts have been prepared on the going concern basis. At 30 June 2020, the company had net liabilities of £854,645 (2019: £7,047,895). The directors consider the basis of the preparation to be appropriate based on their continuing financial support of the company's principal creditors and ultimate controlling parties and its future operating prospects.

**Turnover**

Turnover represents various income streams associated with operating a professional football club including gate receipts, transfer fees receivable and commercial income.

**Transfer and signing on fees**

The cost of players' registrations are capitalised and amortised over the period of the respective players' contracts.

Signing on fees are capitalised and amortised in full in the year that they are paid.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- Straight line over the life of the lease
Plant and machinery etc	- 40% on reducing balance, 25% on reducing balance and 10% - 25% on cost

**Government grants**

Coronavirus Job Retention Scheme grant income is recognised in the period to which the underlying furloughed staff costs relate to. The payroll liability has been incurred by the entity, and it has therefore met the conditions to claim for that payroll accounting period.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2019 - 244 ).

**4. INTANGIBLE FIXED ASSETS**

	<b>Other intangible assets £</b>
<b>COST</b>	
At 1 July 2019	186,560
Additions	84,000
Disposals	<u>(29,060)</u>
At 30 June 2020	<u>241,500</u>
<b>AMORTISATION</b>	
At 1 July 2019	92,936
Charge for year	36,173
Eliminated on disposal	<u>(29,060)</u>
At 30 June 2020	<u>100,049</u>
<b>NET BOOK VALUE</b>	
At 30 June 2020	<u>141,451</u>
At 30 June 2019	<u>93,624</u>

**5. TANGIBLE FIXED ASSETS**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 July 2019	1,032,565	982,141	2,014,706
Additions	-	14,722	14,722
Disposals	<u>-</u>	<u>(296)</u>	<u>(296)</u>
At 30 June 2020	<u>1,032,565</u>	<u>996,567</u>	<u>2,029,132</u>
<b>DEPRECIATION</b>			
At 1 July 2019	337,713	582,413	920,126
Charge for year	<u>28,531</u>	<u>83,273</u>	<u>111,804</u>
At 30 June 2020	<u>366,244</u>	<u>665,686</u>	<u>1,031,930</u>
<b>NET BOOK VALUE</b>			
At 30 June 2020	<u>666,321</u>	<u>330,881</u>	<u>997,202</u>
At 30 June 2019	<u>694,852</u>	<u>399,728</u>	<u>1,094,580</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**5. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 July 2019	
and 30 June 2020	<u>20,576</u>
<b>DEPRECIATION</b>	
At 1 July 2019	8,230
Charge for year	<u>8,231</u>
At 30 June 2020	<u>16,461</u>
<b>NET BOOK VALUE</b>	
At 30 June 2020	<u>4,115</u>
At 30 June 2019	<u>12,346</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	838,481	281,012
Other debtors	<u>489,835</u>	<u>469,734</u>
	<u><b>1,328,316</b></u>	<u><b>750,746</b></u>

Included in Trade Debtors is £90,000 (2019 £93,000) which is receivable after more than one year.

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Hire purchase contracts	6,106	4,959
Trade creditors	1,008,650	1,113,163
Taxation and social security	978,318	585,675
Other creditors	<u>1,394,159</u>	<u>7,414,919</u>
	<u><b>3,387,233</b></u>	<u><b>9,118,716</b></u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Hire purchase contracts	<u>1,497</u>	<u>8,122</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2020**

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2020</b>	2019
	<b>£</b>	£
Hire purchase contracts	<u><b>7,603</b></u>	<u>13,081</u>

Hire purchase borrowings are secured by way of charges over the relevant assets.

**10. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Kelvin Fitton BA FCA (Senior Statutory Auditor)  
for and on behalf of Smith Craven

**11. RELATED PARTY DISCLOSURES**

At the year end, the Company was due an amount of £49,475 from Club Doncaster Limited (2019: Creditor £6,419,505 ), the Company's ultimate parent undertaking. There are no formal repayment terms and no interest has been charged on the amounts outstanding.

At the year end, the Company owed an amount of £51,856 (2019: £187,290) to Club Doncaster Community Sports & Education Foundation, a Company which G Baldwin is a director. There is no formal repayment terms and no interest has been charged on the outstanding amounts.

The Company trades with Club Doncaster Community & Sports Foundation and during the year, made sales of £298,098 (2019: £63,331) with £32,866 (2019: £2,466) receivable at the year end.

The Company trades with Doncaster Rugby League Club Limited, a Company which G Baldwin is a director, during the year made sales of £13,716 (2019: £22,039), with £nil (2019: £Nil) receivable at the year end.

The Company also made purchases and incurred recharges of expenses from Doncaster Rugby League Club Limited totalling £105,900 (2019: £89,102) , with £171,000 (2019: £57,000) payable at the year end.

At the year end included in Other Debtors is £369,896 (2019: £228,542) due from from Doncaster Rugby League Club Limited. The are no formal repayment terms and no interest has been charged on the outstanding amount.

**12. ULTIMATE CONTROLLING PARTY**

The Company is controlled by the Directors who collectively own 85.8% of the ordinary share capital by virtue of their shareholdings in Club Doncaster Limited the Company's immediate parent undertaking.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.