

# BOSTON RUGBY FOOTBALL CLUB

England & Wales · Charity number 1135774

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2010-05-04

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Boston Rugby Club  
Princes Royal Sports Arena  
Great Fen Road  
Wyberton Fen  
Boston  
PE21 7PB

**Phone** 01205722681

**Email** [colinsmith96@outlook.com](mailto:colinsmith96@outlook.com)

**Website** [www.bostonrugbyclub.co.uk](http://www.bostonrugbyclub.co.uk)

## Activities

---

**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF BOSTON, LINCOLNSHIRE, BY THE PROVISION OF FACILITIES AND OPPORTUNITIES FOR PLAYING RUGBY UNION FOOTBALL

**Activities:** The promotion of community participation in healthy recreation for the benefit of the inhabitants of Boston, Lincolnshire by the provision of facilities and opportunities for playing rugby football union.

## Classification

---

- **How:** Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People

## Geography

- **Area of benefit:** BOSTON, LINCOLNSHIRE
- Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£217,370	£221,732	-	-
2024-04-30	£196,017	£239,867	-	-
2023-04-30	£177,619	£216,498	-	-
2022-04-30	£206,802	£165,314	-	-
2021-04-30	£153,641	£153,805	-	-

## Trustees

Name	Role	Appointed
Martyn Miles		2015-06-15
SIMEON DISLEY		2017-06-12
TIM BEMBRIDGE		2017-06-12
WARREN MOODY		2023-06-05

**BOSTON RUGBY FOOTBALL CLUB**

England & Wales - Charity number 1135774

---

# Accounts

---

**BOSTON RUGBY FOOTBALL CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

**BOSTON RUGBY FOOTBALL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025**

The 2024/25 season has seen club members continue to pull together both on and off the pitch for the betterment for the club as a whole and for members across all age groups.

Trustees have noticed stagnating levels of participation across senior age groups, and note that increased player numbers would benefit both the playing strength of the club and the balance sheet through more player subscriptions and the reduced necessity to cancel fixtures. It is hoped the work done on this front during the 2024/25 season will reap more concrete rewards in 2025/26.

Revenue and costs continue to be a concern; spend over the club bar continues to largely flat-line, while the cost of providing member services rises - in no small part due to uplifts in minimum wage payments for the club's casual workers.

Other cost increases across the board mean expenditure has again exceeded income for the year, despite great work being done in working to minimize costs and in increasing the take-up of sponsorship. This effort is ongoing, and the trustees appreciate the work being done in this ever-more trying financial period

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity, which is unincorporated, is governed by a written constitution adopted on 25 March 2010. The charity was registered with the Charity Commission on 4 May 2010.

Its charitable objective is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Boston, Lincolnshire, by the provision of facilities and opportunities for playing Rugby Union football.

In fulfilling this objective, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Trustee recruitment**

Trustees are recruited locally. They are selected because of their interest in the work of the charity or their expertise that may be used for the benefit of Boston Rugby Football Club.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate.

As at 30 April 2025 total reserves were £68,029. They will continue to monitor the reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1135774

**BOSTON RUGBY FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

**Principal address**

Princess Royal Sports Arena  
Great Fen Road  
Wyberton  
Boston  
Lincolnshire  
PE21 7PB

**Trustees**

Mr T Bembridge  
Mr S Disley  
Mr W Moody  
Mr M Miles MBE

**Independent Examiner**

Mr J B Chappelle FCA  
Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

**Bankers**

HSBC Bank plc  
53-54 Market Place  
Boston  
Lincolnshire  
PE21 6LS

**Solicitors**

Sills & Betteridge  
5 Main Ridge West  
Boston  
Lincolnshire  
PE21 6QL

**Treasurer**

Mr W Moody

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr W Moody - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOSTON RUGBY FOOTBALL CLUB**

**Independent examiner's report to the trustees of Boston Rugby Football Club**

I report to the charity trustees on my examination of the accounts of Boston Rugby Football Club (the Trust) for the year ended 30 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J B Chappelle FCA

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

Date: .....

**BOSTON RUGBY FOOTBALL CLUB****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		68,498	48,786
Other trading activities	2	148,872	147,231
<b>Total</b>		<u>217,370</u>	<u>196,017</u>
<b>EXPENDITURE ON</b>			
Raising funds		144,166	161,248
<b>Charitable activities</b>			
Charitable activities		77,566	78,619
<b>Total</b>		<u>221,732</u>	<u>239,867</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,362)	(43,850)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,391	116,241
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>68,029</u></u>	<u><u>72,391</u></u>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB****BALANCE SHEET****30 APRIL 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	5	46,111	54,870
<b>CURRENT ASSETS</b>			
Stocks	6	8,900	8,900
Debtors: amounts falling due within one year	7	10,961	15,720
Investments	8	2,054	4,114
Cash at bank and in hand		18,298	17,522
		<hr/>	<hr/>
		40,213	46,256
<b>CREDITORS</b>			
Amounts falling due within one year	9	(18,295)	(28,735)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		21,918	17,521
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		68,029	72,391
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>68,029</u>	<u>72,391</u>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB**

**BALANCE SHEET - continued**  
**30 APRIL 2025**

<b>FUNDS</b>	10		
Unrestricted funds		<u>68,029</u>	<u>72,391</u>
<b>TOTAL FUNDS</b>		<u><u>68,029</u></u>	<u><u>72,391</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr T Bembridge - Trustee

.....  
Mr S Disley - Trustee

.....  
Mr W Moody - Trustee

.....  
Mr M Miles MBE - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and

The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures, fittings and equipment	- 25% on cost

These are capitalised if they can be used for more than one year, and cost at least £250.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Goods provided as part of a charitable activity are measured at net realisable value based on the potential provided by items of stock

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

**2. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bar and cafe income	88,377	87,564
Club shop sales	649	684
Subscriptions and match fees	35,433	36,578
Hire of premises	11,254	13,442
Ticket Sales	13,159	8,963
	<hr/>	<hr/>
	<b>148,872</b>	<b>147,231</b>
	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Temporary and permanent staff	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**5. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Long leasehold £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 May 2024	23,425	55,503	101,059	179,987
Additions	-	-	249	249
	<u>23,425</u>	<u>55,503</u>	<u>101,308</u>	<u>180,236</u>
At 30 April 2025	23,425	55,503	101,308	180,236
	<u>23,425</u>	<u>55,503</u>	<u>101,308</u>	<u>180,236</u>
<b>DEPRECIATION</b>				
At 1 May 2024	-	48,738	76,379	125,117
Charge for year	-	2,775	6,233	9,008
	<u>-</u>	<u>51,513</u>	<u>82,612</u>	<u>134,125</u>
At 30 April 2025	-	51,513	82,612	134,125
	<u>-</u>	<u>51,513</u>	<u>82,612</u>	<u>134,125</u>
<b>NET BOOK VALUE</b>				
At 30 April 2025	<u>23,425</u>	<u>3,990</u>	<u>18,696</u>	<u>46,111</u>
At 30 April 2024	<u>23,425</u>	<u>6,765</u>	<u>24,680</u>	<u>54,870</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**6. STOCKS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Stocks	8,900	8,900

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,011	7,888
VAT	5,036	4,161
Prepayments	2,914	3,671
	<u>10,961</u>	<u>15,720</u>

**8. CURRENT ASSET INVESTMENTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Short term cash investment (less than 3 months to mature)	2,054	4,114

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,940	20,429
Ticket pass through costs	-	3,000
Social security and other taxes	-	51
Sundry creditor	3,355	3,355
Accrued expenses	2,000	1,900
	<u>18,295</u>	<u>28,735</u>

**10. MOVEMENT IN FUNDS**

	<b>At 1.5.24</b>	<b>Net movement in funds</b>	<b>At 30.4.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	72,391	(4,362)	68,029
	<u>72,391</u>	<u>(4,362)</u>	<u>68,029</u>
<b>TOTAL FUNDS</b>	<u>72,391</u>	<u>(4,362)</u>	<u>68,029</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	217,370	(221,732)	(4,362)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>217,370</u>	<u>(221,732)</u>	<u>(4,362)</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	116,241	(43,850)	72,391
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>116,241</u>	<u>(43,850)</u>	<u>72,391</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	196,017	(239,867)	(43,850)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>196,017</u>	<u>(239,867)</u>	<u>(43,850)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.5.23</b>	<b>Net movement in funds</b>	<b>At 30.4.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	116,241	(48,212)	68,029
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>116,241</u>	<u>(48,212)</u>	<u>68,029</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	413,387	(461,599)	(48,212)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>413,387</u>	<u>(461,599)</u>	<u>(48,212)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sponsorship and donations	47,101	28,122
Other income and fund raising	3,449	1,750
Donation from old rugby club trustees	17,948	18,914
	<hr/>	<hr/>
	68,498	48,786
<b>Other trading activities</b>		
Bar and cafe income	88,377	87,564
Club shop sales	649	684
Subscriptions and match fees	35,433	36,578
Hire of premises	11,254	13,442
Ticket Sales	13,159	8,963
	<hr/>	<hr/>
	148,872	147,231
<b>Total incoming resources</b>	217,370	196,017
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	8,900	8,900
Bar and café expenditure	63,086	67,615
Club shop expenditure	2,055	5,411
Staff costs	17,168	19,431
Bad debts	-	1,483
Activity expenditure	62,627	63,932
Coaching clothing and training	(770)	715
Closing stock	(8,900)	(8,900)
	<hr/>	<hr/>
	144,166	158,587
<b>Charitable activities</b>		
Rent	19,083	18,000
Insurance	2,173	1,516
Advertising	1,073	734
Match expenditure	3,745	3,561
Repairs and maintenance	18,301	16,274
Carried forward	44,375	40,085

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Brought forward	44,375	40,085
Long leasehold (depreciation)	2,775	2,775
Fixtures and fittings (depreciation)	6,233	8,227
	<u>53,383</u>	<u>51,087</u>
<b>Support costs</b>		
<b>Management</b>		
Light and heat	15,808	21,219
Telephone	1,064	980
Postage and stationery	140	83
Legal and professional fees	2,799	2,910
	<u>19,811</u>	<u>25,192</u>
<b>Finance</b>		
Bank charges	1,578	1,343
<b>Information technology</b>		
Computer costs	1,989	2,340
<b>Human resources</b>		
Subscriptions	805	1,318
Total resources expended	<u>221,732</u>	<u>239,867</u>
<b>Net expenditure</b>	<u>(4,362)</u>	<u>(43,850)</u>

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB**

England & Wales - Charity number 1135774

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1135774

**BOSTON RUGBY FOOTBALL CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

**BOSTON RUGBY FOOTBALL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024**

\*\*\* REPORT OF THE TRUSTEES AWAITING \*\*\*

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity, which is unincorporated, is governed by a written constitution adopted on 25 March 2010. The charity was registered with the Charity Commission on 4 May 2010.

Its charitable objective is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Boston, Lincolnshire, by the provision of facilities and opportunities for playing Rugby Union football.

In fulfilling this objective, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Trustee recruitment**

Trustees are recruited locally. They are selected because of their interest in the work of the charity or their expertise that may be used for the benefit of Boston Rugby Football Club

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate.

As at 30 April 2024 total reserves were £72,391. They will continue to monitor the reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1135774

##### **Principal address**

Princess Royal Sports Arena  
Great Fen Road  
Wyberton  
Boston  
Lincolnshire  
PE21 7PB

##### **Trustees**

Mr J Fletcher (resigned 5.6.23)  
Mr T Bembridge  
Mr S Disley  
Mr W Moody (appointed 5.6.23)

**BOSTON RUGBY FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr J B Chappelle FCA  
Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

**Bankers**

HSBC Bank plc  
53-54 Market Place  
Boston  
Lincolnshire  
PE21 6LS

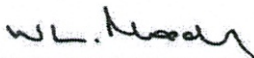
**Solicitors**

Sills & Betteridge  
5 Main Ridge West  
Boston  
Lincolnshire  
PE21 6QL

**Treasurer**

Mr W Moody

Approved by order of the board of trustees on 03/06/2024 and signed on its behalf by:



Mr W Moody - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOSTON RUGBY FOOTBALL CLUB**

**Independent examiner's report to the trustees of Boston Rugby Football Club**

I report to the charity trustees on my examination of the accounts of Boston Rugby Football Club (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J B Chappelle FCA

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

Date: 03/06/24

**BOSTON RUGBY FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2024**

		<b>Year Ended 30.4.24 Unrestricted fund £</b>	<b>Period 30.4.23 to 30.4.23 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		48,786	41,017
Other trading activities	2	147,231	136,602
<b>Total</b>		<u>196,017</u>	<u>177,619</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	161,248	133,536
<b>Charitable activities</b>			
Charitable activities		78,619	82,962
<b>Total</b>		<u>239,867</u>	<u>216,498</u>
<b>NET INCOME/(EXPENDITURE)</b>		(43,850)	(38,879)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		116,241	155,120
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>72,391</u>	<u>116,241</u>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB**

**BALANCE SHEET  
30 APRIL 2024**

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	54,870	65,872
<b>CURRENT ASSETS</b>			
Stocks	7	8,900	8,900
Debtors: amounts falling due within one year	8	15,720	10,754
Investments	9	4,114	13,871
Cash at bank and in hand		17,522	36,790
		<hr/>	<hr/>
		46,256	70,315
<b>CREDITORS</b>			
Amounts falling due within one year	10	(28,735)	(19,946)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		17,521	50,369
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		72,391	116,241
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>72,391</u>	<u>116,241</u>


The notes form part of these financial statements


**BOSTON RUGBY FOOTBALL CLUB**

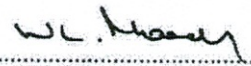
**BALANCE SHEET - continued**  
**30 APRIL 2024**


<b>FUNDS</b>	11		
Unrestricted funds		72,391	116,241
<b>TOTAL FUNDS</b>		<u>72,391</u>	<u>116,241</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
Mr T Bembridge - Trustee

  
.....  
Mr S Disley - Trustee

  
.....  
Mr W Moody - Trustee

  
.....  
Mr M Miles - Trustee

The notes form part of these financial statements

## BOSTON RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and

The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures, fittings and equipment	- 25% on cost

These are capitalised if they can be used for more than one year, and cost at least £250.

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Goods provided as part of a charitable activity are measured at net realisable value based on the potential provided by items of stock

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

**2. OTHER TRADING ACTIVITIES**

	<b>Year Ended 30.4.24 £</b>	<b>Period 30.4.23 to 30.4.23 £</b>
Bar and café income	87,564	75,676
Club shop sales	684	1,892
Subscriptions and match fees	36,578	35,633
Hire of premises	13,442	11,257
Ticket Sales	8,963	12,144
	<u>147,231</u>	<u>136,602</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>Year Ended 30.4.24</b>	<b>Period 30.4.23 to 30.4.23</b>
	<b>£</b>	<b>£</b>
Support costs	-	5
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the period ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the period ended 30 April 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>Year Ended 30.4.24</b>	<b>Period 30.4.23 to 30.4.23</b>
Temporary and permanent staff	6	5
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>				
At 1 May 2023 and 30 April 2024	23,425	55,503	101,059	179,987
<b>DEPRECIATION</b>				
At 1 May 2023	-	45,963	68,152	114,115
Charge for year	-	2,775	8,227	11,002
At 30 April 2024	-	48,738	76,379	125,117
<b>NET BOOK VALUE</b>				
At 30 April 2024	23,425	6,765	24,680	54,870
At 30 April 2023	23,425	9,540	32,907	65,872

**7. STOCKS**

	2024 £	2023 £
Stocks	8,900	8,900

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

	2024 £	2023 £
Trade debtors	7,888	6,638
VAT	4,161	559
Prepayments	3,671	3,557
	15,720	10,754

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**9. CURRENT ASSET INVESTMENTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Short term cash investment (less than 3 months to mature)	4,114	13,871

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	20,429	11,997
Ticket pass through costs	3,000	2,160
Wages control account	-	64
Social security and other taxes	51	70
Sundry creditor	3,355	3,355
Accrued expenses	1,900	2,300
	<u>28,735</u>	<u>19,946</u>

**11. MOVEMENT IN FUNDS**

	<b>At 1.5.23</b>	<b>Net movement in funds</b>	<b>At 30.4.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	116,241	(43,850)	72,391
	<u>116,241</u>	<u>(43,850)</u>	<u>72,391</u>
<b>TOTAL FUNDS</b>	<u>116,241</u>	<u>(43,850)</u>	<u>72,391</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	196,017	(239,867)	(43,850)
	<u>196,017</u>	<u>(239,867)</u>	<u>(43,850)</u>
<b>TOTAL FUNDS</b>	<u>196,017</u>	<u>(239,867)</u>	<u>(43,850)</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**11. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 30.4.23 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	155,120	(38,879)	116,241
<b>TOTAL FUNDS</b>	<u>155,120</u>	<u>(38,879)</u>	<u>116,241</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	177,619	(216,498)	(38,879)
<b>TOTAL FUNDS</b>	<u>177,619</u>	<u>(216,498)</u>	<u>(38,879)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2024**

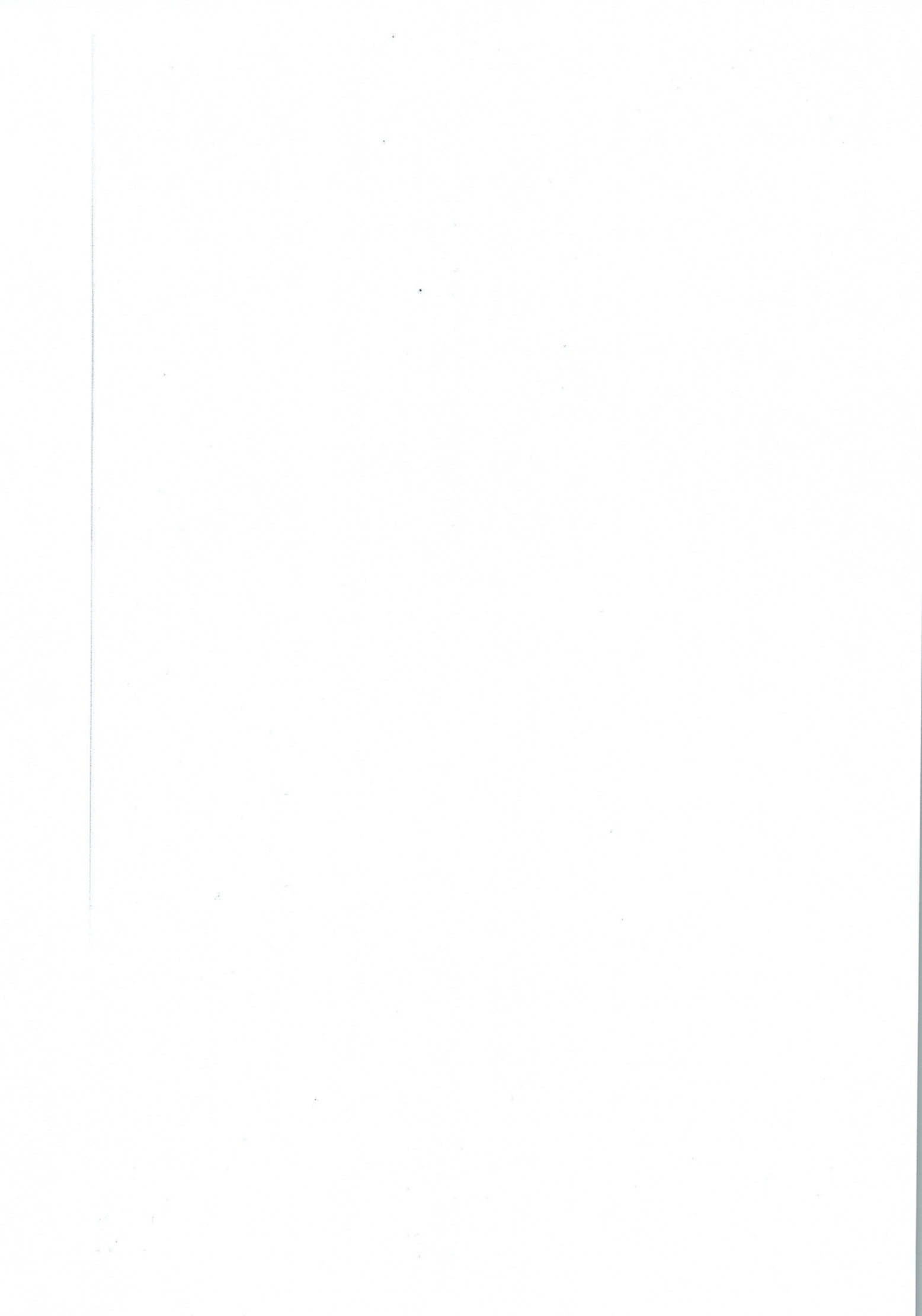
	<b>Year Ended 30.4.24 £</b>	<b>Period 30.4.23 to 30.4.23 £</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sponsorship and donations	28,122	24,427
Other income and fund raising	1,750	800
Donation from old rugby club trustees	18,914	15,790
	<hr/>	<hr/>
	48,786	41,017
<b>Other trading activities</b>		
Bar and café income	87,564	75,676
Club shop sales	684	1,892
Subscriptions and match fees	36,578	35,633
Hire of premises	13,442	11,257
Ticket Sales	8,963	12,144
	<hr/>	<hr/>
	147,231	136,602
<b>Total incoming resources</b>	<hr/>	<hr/>
	196,017	177,619
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	8,900	5,449
Bar and café expenditure	67,615	58,457
Club shop expenditure	5,411	9,948
Staff costs	19,431	13,844
Bad debts	1,483	-
Activity expenditure	63,932	51,453
Coaching clothing and training	715	3,280
Closing stock	(8,900)	(8,900)
	<hr/>	<hr/>
	158,587	133,531
<b>Charitable activities</b>		
Rent	18,000	15,000
Insurance	1,516	1,388
Carried forward	19,516	16,388

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2024**

	Year Ended 30.4.24 £	Period 30.4.23 to 30.4.23 £
<b>Charitable activities</b>		
Brought forward	19,516	16,388
Advertising	734	1,614
Match expenditure	3,561	2,470
Repairs and maintenance	16,274	21,165
Long leasehold (depreciation)	2,775	2,775
Fixtures and fittings (depreciation)	8,227	10,971
	<u>51,087</u>	<u>55,383</u>
<b>Support costs</b>		
<b>Management</b>		
Light and heat	21,219	12,787
Telephone	980	869
Postage and stationery	83	525
Legal and professional fees	2,910	8,122
	<u>25,192</u>	<u>22,303</u>
<b>Finance</b>		
Bank charges	1,343	2,256
<b>Information technology</b>		
Computer costs	2,340	2,141
<b>Human resources</b>		
Subscriptions	1,318	884
Total resources expended	<u>239,867</u>	<u>216,498</u>
<b>Net expenditure</b>	<u>(43,850)</u>	<u>(38,879)</u>

This page does not form part of the statutory financial statements



## BOSTON RUGBY FOOTBALL CLUB TRUSTEES REPORT - YEAR ENDING APRIL 30 2024

Warren Moody - Trustee

This trustees report accompanies the financial statement of the charity for the year ending April 30 2024.

The 2023/24 season and financial year have presented significant challenges for Boston RFC.

Financial headwinds due to ongoing cost issues persist, while we, in common with many other sports clubs around the country, continue to battle against societal legacies of the Covid pandemic. Many players have been lost to the sport, while social events - which provide much-needed funds for the club - have become a much harder 'sell' owing to a change in social habits forced upon us in 2020-21.

However, not all has been doom and gloom, and congratulations go to all of our players for a season well contested and for success achieved, most notably by the senior ladies and in the junior section of the club, where regional final spots were hard-earned and duly celebrated.

Work by the club's many volunteers is also deserving of our recognition and our thanks. Their dedication to helping Boston RFC to be the best version of itself is truly inspiring.

Included in the above, the club committee should be recognised for its time and effort in keeping the wheels turning. Unpopular and difficult decisions are often required in this task, and members do not shy away from their responsibilities.

The trustees also offer thanks to BRFC's facilities manager and her staff for their work in facilitating match-day offerings and for planning, organising and running the external events which are so important to the financial survival of the club. This, again, has become more challenging in the post-Covid era.

Cash and stock controls are in place, and the hybrid cash-cashless system within the club meets the needs of members.

In this regard, the trustees would like to thank the chairman, treasurer, club secretary and facilities manager for their time and efforts in securing a firmer financial footing going into the 2024-25 season.

**BOSTON RUGBY FOOTBALL CLUB**

England & Wales - Charity number 1135774

---

# Accounts

---

**BOSTON RUGBY FOOTBALL CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

**BOSTON RUGBY FOOTBALL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023**

The trustees present their report with the financial statement of the charity for the year ended 30 April 2023. 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 Republic of Ireland (FRS 102) (effective 01 January 2019).

The 2022/2023 season has delivered some real highs for the club which every member is aware of. A massive congratulations goes out to all players, Seniors, Ladies, Colts and the future of the club, Mini's and Juniors for their dedication and loyalty to the Club.

A big thank you must also go out to all the volunteers of the sections mentioned above for their dedication, loyalty, and time to the players on and off the field of play.

Of course, the committee needs to be recognised for their time and judgement of running the club, we as trustees recognise at times of the difficult decisions that need to be made, some popular and some not.

We also recognise the hard work and loyalty given to the club by the facilities manager and her team, again difficult decisions must be made, planning for match games, organising, and running outside events and overall organisation is at its best.

The trustees acknowledge the additional pressure put on our paid and volunteers' members; the club went through a very difficult and challenging time during the season off the pitch. The Trustees feel that the club dealt with the issues in an appropriate and professional manner. The club has learnt from this experience and has adopted new management practices and protocols to deal with such issues should they arise again.

Cash control, stock margins concern of last season has now been levelled out with no concerns with the cashless system and facility manager being in place which are working well.

Lastly, we, the trustees would like to thank the Chair, Treasurer and the clubs Secretary for their time and effort towards obtaining a much better-balanced financial state of the club going into the next season 2023/2024.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity, which is unincorporated, is governed by a written constitution adopted on 25 March 2010. The charity was registered with the Charity Commission on 4 May 2010.

Its charitable objective is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Boston, Lincolnshire, by the provision of facilities and opportunities for playing Rugby Union football.

In fulfilling this objective, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Trustee recruitment**

Trustees are recruited locally. They are selected because of their interest in the work of the charity or their expertise that may be used for the benefit of Boston Rugby Football Club

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate.

As at 30 April 2023 total reserves were £116,241. They will continue to monitor the reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1135774

##### **Principal address**

Princess Royal Sports Arena  
Great Fen Road  
Wyberton  
Boston  
Lincolnshire  
PE21 7PB

##### **Trustees**

Mr J Fletcher  
Mr M Miles MBE  
Mr T Bembridge  
Mr S Disley

##### **Independent Examiner**

Mr J B Chappelle FCA  
Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

##### **Bankers**

HSBC Bank plc  
53-54 Market Place  
Boston  
Lincolnshire  
PE21 6LS

**BOSTON RUGBY FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Sills & Betteridge  
5 Main Ridge West  
Boston  
Lincolnshire  
PE21 6QL

**Treasurer**

Mr S Ashton

Approved by order of the board of trustees on ..... 5/6/2023 ..... and signed on its behalf by:



.....  
Mr J Fletcher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOSTON RUGBY FOOTBALL CLUB**

**Independent examiner's report to the trustees of Boston Rugby Football Club**

I report to the charity trustees on my examination of the accounts of Boston Rugby Football Club (the Trust) for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J B Chappelle FCA

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

Date: ..... 5/4/2023 .....

**BOSTON RUGBY FOOTBALL CLUB****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		41,017	52,803
Other trading activities	2	136,602	135,039
Investment income	3	-	17,500
Job retention scheme		-	1,460
<b>Total</b>		<u>177,619</u>	<u>206,802</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	133,536	128,159
<b>Charitable activities</b>			
Charitable activities		<u>82,962</u>	<u>37,155</u>
<b>Total</b>		<u>216,498</u>	<u>165,314</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,879)	41,488
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		155,120	113,632
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>116,241</u></u>	<u><u>155,120</u></u>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB****BALANCE SHEET  
30 APRIL 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	7	65,872	72,424
<b>CURRENT ASSETS</b>			
Stocks	8	8,900	5,449
Debtors: amounts falling due within one year	9	10,754	9,604
Investments	10	13,871	13,622
Cash at bank and in hand		36,790	77,366
		<hr/>	<hr/>
		70,315	106,041
<b>CREDITORS</b>			
Amounts falling due within one year	11	(19,946)	(23,345)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		50,369	82,696
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		116,241	155,120
		<hr/>	<hr/>
<b>NET ASSETS</b>		116,241	155,120
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB**

**BALANCE SHEET - continued**  
**30 APRIL 2023**

<b>FUNDS</b>	12		
Unrestricted funds		116,241	155,120
<b>TOTAL FUNDS</b>		<u>116,241</u>	<u>155,120</u>

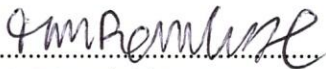
The financial statements were approved by the Board of Trustees and authorised for issue on  
..... 5/4/2023 ..... and were signed on its behalf by:



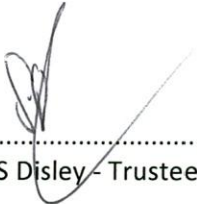
.....  
Mr J Fletcher - Trustee



.....  
Mr M Miles MBE - Trustee



.....  
Mr T Bembridge - Trustee



.....  
Mr S Disley - Trustee

The notes form part of these financial statements

## BOSTON RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and

The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures, fittings and equipment	- 25% on cost

These are capitalised if they can be used for more than one year, and cost at least £250.

## BOSTON RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2023

#### 1. ACCOUNTING POLICIES - continued

##### Stocks

Goods provided as part of a charitable activity are measured at net realisable value based on the potential provided by items of stock

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

#### 2. OTHER TRADING ACTIVITIES

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bar and café income	75,676	86,244
Club shop sales	1,892	1,670
Subscriptions and match fees	35,633	31,796
Hire of premises	11,257	4,631
Ticket Sales	12,144	10,698
	<u>136,602</u>	<u>135,039</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Rents received	-	17,500
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Support costs	5	(1)
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Temporary and permanent staff	5	4
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>				
At 1 May 2022	23,425	55,503	93,865	172,793
Additions	-	-	7,194	7,194
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2023	23,425	55,503	101,059	179,987
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1 May 2022	-	43,188	57,181	100,369
Charge for year	-	2,775	10,971	13,746
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2023	-	45,963	68,152	114,115
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 30 April 2023	23,425	9,540	32,907	65,872
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2022	23,425	12,315	36,684	72,424
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**8. STOCKS**

	2023 £	2022 £
Stocks	8,900	5,449
	<u>          </u>	<u>          </u>

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

	2023 £	2022 £
Trade debtors	6,638	6,023
VAT	559	-
Prepayments	3,557	3,581
	<u>          </u>	<u>          </u>
	10,754	9,604
	<u>          </u>	<u>          </u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**10. CURRENT ASSET INVESTMENTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Short term cash investment (less than 3 months to mature)	13,871	13,622

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	11,997	11,915
Ticket pass through costs	2,160	-
Wages control account	64	-
Social security and other taxes	70	41
VAT	-	6,034
Sundry creditor	3,355	3,355
Accrued expenses	2,300	2,000
	<u>19,946</u>	<u>23,345</u>

**12. MOVEMENT IN FUNDS**

	<b>At 1.5.22</b>	<b>Net movement in funds</b>	<b>At 30.4.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	155,120	(38,879)	116,241
	<u>155,120</u>	<u>(38,879)</u>	<u>116,241</u>
<b>TOTAL FUNDS</b>	<u>155,120</u>	<u>(38,879)</u>	<u>116,241</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	177,619	(216,498)	(38,879)
	<u>177,619</u>	<u>(216,498)</u>	<u>(38,879)</u>
<b>TOTAL FUNDS</b>	<u>177,619</u>	<u>(216,498)</u>	<u>(38,879)</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1.5.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.4.22 £</b>
<b>Unrestricted funds</b>			
General fund	113,632	41,488	155,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,632</u>	<u>41,488</u>	<u>155,120</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	206,802	(165,314)	41,488
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>206,802</u>	<u>(165,314)</u>	<u>41,488</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.5.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.4.23 £</b>
<b>Unrestricted funds</b>			
General fund	113,632	2,609	116,241
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,632</u>	<u>2,609</u>	<u>116,241</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	384,421	(381,812)	2,609
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>384,421</u>	<u>(381,812)</u>	<u>2,609</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sponsorship and donations	24,427	46,303
Other income and fund raising	800	-
Boston BC	-	6,500
Donation from old rugby club trustees	15,790	-
	<hr/>	<hr/>
	41,017	52,803
<b>Other trading activities</b>		
Bar and café income	75,676	86,244
Club shop sales	1,892	1,670
Subscriptions and match fees	35,633	31,796
Hire of premises	11,257	4,631
Ticket Sales	12,144	10,698
	<hr/>	<hr/>
	136,602	135,039
<b>Investment income</b>		
Rents received	-	17,500
<b>Job retention scheme</b>		
Job retention scheme	-	1,460
	<hr/>	<hr/>
<b>Total incoming resources</b>	177,619	206,802
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	5,449	-
Bar and café expenditure	58,457	63,764
Club shop expenditure	9,948	3,291
Staff costs	13,844	33,702
Pensions	-	366
Activity expenditure	51,453	25,129
Coaching clothing and training	3,280	4,733
Equipment hire	-	624
Closing stock	(8,900)	(5,449)
	<hr/>	<hr/>
	133,531	126,160

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Other trading activities</b>		
<b>Charitable activities</b>		
Rent	15,000	13,750
Insurance	1,388	2,444
Advertising	1,614	4,255
Match expenditure	2,470	5,871
Repairs and maintenance	21,165	(11,186)
Long leasehold (depreciation)	2,775	2,775
Fixtures and fittings (depreciation)	10,971	12,227
	<hr/>	<hr/>
	55,383	30,136
<b>Support costs</b>		
<b>Management</b>		
Light and heat	12,787	812
Telephone	869	1,278
Postage and stationery	525	550
Legal and professional fees	8,122	2,463
	<hr/>	<hr/>
	22,303	5,103
<b>Finance</b>		
Bank charges	2,256	1,804
<b>Information technology</b>		
Computer costs	2,141	1,435
<b>Human resources</b>		
Subscriptions	884	676
	<hr/>	<hr/>
Total resources expended	216,498	165,314
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(38,879)</u>	<u>41,488</u>

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB**

England & Wales - Charity number 1135774

---

# Accounts

---

**BOSTON RUGBY FOOTBALL CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The 2021/22 season has reflected the bounce back from the Covid pandemic both on and off the pitch.

The club has experienced growth with revenues in particular Bar and Café and Membership increasing close to pre-covid levels. Application activity for Grant monies decreased as other revenue activity increased. Responsibility for sponsorship activities has been successfully transitioned and new sponsors have joined to support the club for the future.

The club has struggled to employ a new full-time facilities manager to manage the commercial activity of the club, credit to a large group of member volunteers and the entire committee who have managed to maintain the clubs levels of service to all member fund raising events.

Cash control, stock margins and in particular payroll management have been a constant concern. Other costs are largely in line with revenue growth. Going into the new 2022/23 season the committee has agreed for the club to go "cashless" and new cost controls to be implemented.

The trustees acknowledge the additional pressures on the volunteer members and the need to recruit a professional facilities manager in order to manage the facility, control costs and grow profitable revenues in order to continue to support the growth and current success of rugby at BRFC.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity, which is unincorporated, is governed by a written constitution adopted on 25 March 2010. The charity was registered with the Charity Commission on 4 May 2010.

Its charitable objective is the promotion of community participation in heathy recreation for the benefit of the inhabitants of Boston, Lincolnshire, by the provision of facilities and opportunities for playing Rugby Union football.

In fulfilling this objective, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Trustee recruitment**

Trustees are recruited locally. They are selected because of their interest in the work of the charity or their expertise that may be used for the benefit of Boston Rugby Football Club

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate.

As at 30 April 2022 total reserves were £155,120. They will continue to monitor the reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

# **BOSTON RUGBY FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1135774

#### **Principal address**

Princess Royal Sports Arena  
Great Fen Road  
Wyberton  
Boston  
Lincolnshire  
PE21 7PB

#### **Trustees**

Mr J Fletcher  
Mr M Miles MBE  
Mr T Bembridge  
Mr S Disley

#### **Independent Examiner**

Mr J B Chappelle FCA  
Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

#### **Bankers**

HSBC Bank plc  
53-54 Market Place  
Boston  
Lincolnshire  
PE21 6LS

#### **Solicitors**

Sills & Betteridge  
5 Main Ridge West  
Boston  
Lincolnshire  
PE21 6QL

#### **Treasurer**

Mr J Delaney

**BOSTON RUGBY FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2022**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr J Fletcher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOSTON RUGBY FOOTBALL CLUB**

**Independent examiner's report to the trustees of Boston Rugby Football Club**

I report to the charity trustees on my examination of the accounts of Boston Rugby Football Club (the Trust) for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J B Chappelle FCA  
Candour Accounts Limited  
Endeavour House  
7 Enterprise Way  
Pinchbeck  
Spalding  
Lincolnshire  
PE11 3YR

Date: .....

**BOSTON RUGBY FOOTBALL CLUB****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		52,803	100,733
Other trading activities	2	135,039	20,766
Investment income	3	17,500	17,500
Job retention scheme		1,460	14,642
<b>Total</b>		<b>206,802</b>	<b>153,641</b>
<b>EXPENDITURE ON</b>			
Raising funds	4	128,159	50,049
<b>Charitable activities</b>			
Charitable activities		37,155	103,756
<b>Total</b>		<b>165,314</b>	<b>153,805</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>41,488</b>	<b>(164)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>113,632</b>	<b>113,796</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>155,120</b>	<b>113,632</b>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB****BALANCE SHEET  
30 APRIL 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	7	72,424	86,611
<b>CURRENT ASSETS</b>			
Stocks	8	5,449	-
Debtors: amounts falling due within one year	9	9,604	16,290
Investments	10	13,622	3,808
Cash at bank and in hand		77,366	75,242
		<hr/>	<hr/>
		106,041	95,340
<b>CREDITORS</b>			
Amounts falling due within one year	11	(23,345)	(68,319)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		82,696	27,021
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		155,120	113,632
		<hr/>	<hr/>
<b>NET ASSETS</b>		155,120	113,632
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB**

**BALANCE SHEET - continued**  
**30 APRIL 2022**

<b>FUNDS</b>	12		
Unrestricted funds		<u>155,120</u>	<u>113,632</u>
<b>TOTAL FUNDS</b>		<u>155,120</u>	<u>113,632</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr J Fletcher - Trustee

.....  
Mr M Miles MBE - Trustee

.....  
Mr T Bembridge - Trustee

.....  
Mr S Disley - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and

The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures, fittings and equipment	- 15% on cost

These are capitalised if they can be used for more than one year, and cost at least £250.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Goods provided as part of a charitable activity are measured at net realisable value based on the potential provided by items of stock

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

**2. OTHER TRADING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bar and café income	86,244	10,454
Club shop sales	1,670	1,876
Subscriptions and match fees	31,796	10,107
Hire of premises	4,631	(2,642)
Ticket Sales	10,698	971
	<hr/>	<hr/>
	135,039	20,766
	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**3. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rents received	17,500	17,500
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Support costs	(1)	-
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Temporary and permanent staff	4	3
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>				
At 1 May 2021	23,425	55,503	93,050	171,978
Additions	-	-	815	815
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	23,425	55,503	93,865	172,793
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 May 2021	-	40,413	44,954	85,367
Charge for year	-	2,775	12,227	15,002
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	-	43,188	57,181	100,369
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 April 2022	23,425	12,315	36,684	72,424
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2021	23,425	15,090	48,096	86,611
	<hr/>	<hr/>	<hr/>	<hr/>

8. STOCKS

	2022 £	2021 £
Stocks	5,449	-
	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	6,023	14,110
Prepayments	3,581	2,180
	<hr/>	<hr/>
	9,604	16,290
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022

10. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Short term cash investment (less than 3 months to mature)	13,622	3,808

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	11,915	7,427
Pension control account	-	88
Social security and other taxes	41	264
VAT	6,034	4,448
Sundry creditor	3,355	3,355
Accrued expenses	2,000	52,737
	<u>23,345</u>	<u>68,319</u>

12. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	113,632	41,488	155,120
	<u>113,632</u>	<u>41,488</u>	<u>155,120</u>
<b>TOTAL FUNDS</b>	<u>113,632</u>	<u>41,488</u>	<u>155,120</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	206,802	(165,314)	41,488
	<u>206,802</u>	<u>(165,314)</u>	<u>41,488</u>
<b>TOTAL FUNDS</b>	<u>206,802</u>	<u>(165,314)</u>	<u>41,488</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	113,796	(164)	113,632
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,796</u>	<u>(164)</u>	<u>113,632</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,641	(153,805)	(164)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>153,641</u>	<u>(153,805)</u>	<u>(164)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	113,796	41,324	155,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>113,796</u>	<u>41,324</u>	<u>155,120</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	360,443	(319,119)	41,324
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>360,443</u>	<u>(319,119)</u>	<u>41,324</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sponsorship and donations	46,303	35,547
RFU Grant	-	50,375
Boston BC	6,500	5,431
Sport England	-	9,380
	<hr/>	<hr/>
	52,803	100,733
<b>Other trading activities</b>		
Bar and café income	86,244	10,454
Club shop sales	1,670	1,876
Subscriptions and match fees	31,796	10,107
Hire of premises	4,631	(2,642)
Ticket Sales	10,698	971
	<hr/>	<hr/>
	135,039	20,766
<b>Investment income</b>		
Rents received	17,500	17,500
<b>Job retention scheme</b>		
Job retention scheme	1,460	14,642
	<hr/>	<hr/>
<b>Total incoming resources</b>	206,802	153,641
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	-	1,500
Bar and café expenditure	63,764	7,959
Club shop expenditure	3,291	2,097
Staff costs	33,702	29,313
Social security	-	449
Pensions	366	497
Activity expenditure	25,129	7,299
Coaching clothing and training	4,733	881
Equipment hire	624	-
Closing stock	(5,449)	-
	<hr/>	<hr/>
	126,160	49,995

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Other trading activities</b>		
<b>Charitable activities</b>		
Rent	13,750	13,806
Insurance	2,444	2,313
Advertising	4,255	1,042
Match expenditure	5,871	5,740
Repairs and maintenance	(11,186)	55,909
Long leasehold (depreciation)	2,775	2,775
Fixtures and fittings (depreciation)	12,227	16,035
	<hr/>	<hr/>
	30,136	97,620
<b>Support costs</b>		
<b>Management</b>		
Light and heat	812	716
Telephone	1,278	1,618
Postage and stationery	550	-
Legal and professional fees	2,463	2,985
	<hr/>	<hr/>
	5,103	5,319
<b>Finance</b>		
Bank charges	1,804	-
<b>Information technology</b>		
Computer costs	1,435	713
<b>Human resources</b>		
Subscriptions	676	158
	<hr/>	<hr/>
Total resources expended	165,314	153,805
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	41,488	(164)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB**

England & Wales - Charity number 1135774

---

# Accounts

---

**BOSTON RUGBY FOOTBALL CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

Candour Accounts Limited  
Spalding Business Centre  
Church Street  
Spalding  
Lincolnshire  
PE11 2PB

**BOSTON RUGBY FOOTBALL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The 2020/21 season was cancelled due to the ongoing global COVID 19 pandemic.

With this terrible disruption to the game, to the social aspects of the club and to the members, the trustees acknowledge the huge team effort across all the membership to help the club survive and plan for the future.

In spite of the enormous pressures on individuals and businesses, the membership continued to meet (virtual meetings) and got involved in many different revenue efforts from Raffles, Grant applications and Sponsorships to keep the club in operation.

The trustees recognise this enormous effort and acknowledge the club has survived the turbulent period.

The return to Rugby for 2021/22 season is well under way and with that the commercial activity has also started in a measured approach and more scrutiny on profitable trading.

The club is well positioned with little debt to continue supporting the growth of rugby.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity, which is unincorporated, is governed by a written constitution adopted on 25 March 2010. The charity was registered with the Charity Commission on 4 May 2010.

Its charitable objective is the promotion of community participation in heathy recreation for the benefit of the inhabitants of Boston, Lincolnshire, by the provision of facilities and opportunities for playing Rugby Union football.

In fulfilling this objective, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Trustee recruitment**

Trustees are recruited locally. They are selected because of their interest in the work of the charity or their expertise that may be used for the benefit of Boston Rugby Football Club

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy of the charity is to maintain unrestricted free funds of the charity, at a sufficient level which enables the charity to be able to operate.

As at 30 April 2021 total reserves were £164,369. They will continue to monitor the reserves held by the charity and consider funds held in conjunction with other projects that the trustees may consider for the future.

## **BOSTON RUGBY FOOTBALL CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1135774

##### **Principal address**

Princess Royal Sports Arena  
Great Fen Road  
Wyberton  
Boston  
Lincolnshire  
PE21 7PB

##### **Trustees**

Mr J Fletcher  
Mr M Miles MBE  
Mr T Bembridge  
Mr S Disley

##### **Independent Examiner**

Mr J B Chappelle FCA  
Candour Accounts Limited  
Spalding Business Centre  
Church Street  
Spalding  
Lincolnshire  
PE11 2PB

##### **Bankers**

HSBC Bank plc  
53-54 Market Place  
Boston  
Lincolnshire  
PE21 6LS

##### **Solicitors**

Sills & Betteridge  
5 Main Ridge West  
Boston  
Lincolnshire  
PE21 6QL

##### **Treasurer**

Mr J Delaney

**BOSTON RUGBY FOOTBALL CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2021**

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Mr J Fletcher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOSTON RUGBY FOOTBALL CLUB**

**Independent examiner's report to the trustees of Boston Rugby Football Club**

I report to the charity trustees on my examination of the accounts of Boston Rugby Football Club (the Trust) for the year ended 30 April 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J B Chappelle FCA  
Candour Accounts Limited  
Spalding Business Centre  
Church Street  
Spalding  
Lincolnshire  
PE11 2PB

Date: .....

**BOSTON RUGBY FOOTBALL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		100,733	116,410
Other trading activities	2	20,766	142,824
Investment income	3	17,500	14,583
Job retention scheme		14,642	-
<b>Total</b>		<b>153,641</b>	<b>273,817</b>
<b>EXPENDITURE ON</b>			
Raising funds		50,049	157,091
<b>Charitable activities</b>			
Charitable activities		103,756	73,473
<b>Total</b>		<b>153,805</b>	<b>230,564</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(164)</b>	<b>43,253</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>113,796</b>	<b>70,543</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>113,632</b>	<b>113,796</b>

The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB****BALANCE SHEET  
30 APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	86,611	100,885
<b>CURRENT ASSETS</b>			
Stocks	7	-	1,500
Debtors: amounts falling due within one year	8	17,423	9,306
Investments	9	3,808	10,000
Cash at bank and in hand		74,109	11,069
		<hr/>	<hr/>
		95,340	31,875
<b>CREDITORS</b>			
Amounts falling due within one year	10	(68,319)	(18,964)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		27,021	12,911
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		113,632	113,796
		<hr/>	<hr/>
<b>NET ASSETS</b>		113,632	113,796
		<hr/> <hr/>	<hr/> <hr/>


The notes form part of these financial statements

**BOSTON RUGBY FOOTBALL CLUB**

**BALANCE SHEET - continued**  
**30 APRIL 2021**


<b>FUNDS</b>	11		
Unrestricted funds		113,632	113,796
<b>TOTAL FUNDS</b>		<u>113,632</u>	<u>113,796</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
Mr J Fletcher - Trustee

  
.....  
Mr M Miles MBE - Trustee

  
.....  
Mr T Bembridge - Trustee

  
.....  
Mr S Disley - Trustee

## BOSTON RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and

The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 5% on cost
Fixtures, fittings and equipment	- 15% on cost

These are capitalised if they can be used for more than one year, and cost at least £250.

## BOSTON RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

#### 1. ACCOUNTING POLICIES - continued

##### Stocks

Goods provided as part of a charitable activity are measured at net realisable value based on the potential provided by items of stock

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

#### 2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Bar and café income	10,454	113,904
Club shop sales	1,876	1,747
Subscriptions and match fees	10,107	9,679
Hire of premises	(2,642)	10,170
International ticket sales	-	3,970
Ticket Sales	971	3,354
	<u>20,766</u>	<u>142,824</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rents received	17,500	14,583

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Temporary and permanent staff	3	6

No employees received emoluments in excess of £60,000.

**6. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Long leasehold £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 May 2020	23,425	55,503	88,515	167,443
Additions	-	-	4,535	4,535
At 30 April 2021	23,425	55,503	93,050	171,978
<b>DEPRECIATION</b>				
At 1 May 2020	-	37,638	28,920	66,558
Charge for year	-	2,775	16,034	18,809
At 30 April 2021	-	40,413	44,954	85,367
<b>NET BOOK VALUE</b>				
At 30 April 2021	23,425	15,090	48,096	86,611
At 30 April 2020	23,425	17,865	59,595	100,885

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

<b>7. STOCKS</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Stocks		-	1,500
		<u>          </u>	<u>          </u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Trade debtors		14,110	5,670
Card sales control account		1,133	-
Prepayments		2,180	3,636
		<u>          </u>	<u>          </u>
		17,423	9,306
		<u>          </u>	<u>          </u>
<b>9. CURRENT ASSET INVESTMENTS</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Short term cash investment (less than 3 months to mature)		3,808	10,000
		<u>          </u>	<u>          </u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Trade creditors		7,427	5,968
Pension control account		88	76
Social security and other taxes		264	341
VAT		4,448	9,579
Sundry creditor		3,355	1,000
Accrued expenses		52,737	2,000
		<u>          </u>	<u>          </u>
		68,319	18,964
		<u>          </u>	<u>          </u>
<b>11. MOVEMENT IN FUNDS</b>		<b>Net</b>	<b>At</b>
	<b>At 1.5.20</b>	<b>movement</b>	<b>30.4.21</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	113,796	(164)	113,632
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	113,796	(164)	113,632
	<u>          </u>	<u>          </u>	<u>          </u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,641	(153,805)	(164)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>153,641</u>	<u>(153,805)</u>	<u>(164)</u>

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
<b>Unrestricted funds</b>			
General fund	70,543	43,253	113,796
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,543</u>	<u>43,253</u>	<u>113,796</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	273,817	(230,564)	43,253
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>273,817</u>	<u>(230,564)</u>	<u>43,253</u>

**BOSTON RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.5.19 £</b>	<b>Net movement in funds £</b>	<b>At 30.4.21 £</b>
<b>Unrestricted funds</b>			
General fund	70,543	43,089	113,632
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,543</u>	<u>43,089</u>	<u>113,632</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	427,458	(384,369)	43,089
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>427,458</u>	<u>(384,369)</u>	<u>43,089</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

**BOSTON RUGBY FOOTBALL CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sponsorship and donations	35,547	75,310
Other income and fund raising	-	428
RFU Grant	50,375	4,672
Boston BC	5,431	-
Sport England	9,380	-
Lottery funding	-	36,000
	<hr/>	<hr/>
	100,733	116,410
<b>Other trading activities</b>		
Bar and café income	10,454	113,904
Club shop sales	1,876	1,747
Subscriptions and match fees	10,107	9,679
Hire of premises	(2,642)	10,170
International ticket sales	-	3,970
Ticket Sales	971	3,354
	<hr/>	<hr/>
	20,766	142,824
<b>Investment income</b>		
Rents received	17,500	14,583
<b>Job retention scheme</b>		
Job retention scheme	14,642	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	153,641	273,817
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,500	5,700
Bar and café expenditure	7,959	64,698
Club shop expenditure	2,097	4,158
Staff costs	29,313	45,802
Social security	449	2,654
Pensions	497	694
Tickets purchased	-	7,324
Carried forward	41,815	131,030

This page does not form part of the statutory financial statements

**BOSTON RUGBY FOOTBALL CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Other trading activities</b>		
Brought forward	41,815	131,030
Activity expenditure	7,299	26,813
Coaching clothing and training	881	748
Closing stock	-	(1,500)
	<hr/>	<hr/>
	49,995	157,091
 <b>Charitable activities</b>		
Rent	13,806	14,286
Insurance	2,313	2,389
Advertising	1,042	1,912
Match expenditure	5,740	5,686
Sundries	-	140
Repairs and maintenance	55,909	15,635
Long leasehold (depreciation)	2,775	2,775
Fixtures and fittings (depreciation)	16,035	19,867
	<hr/>	<hr/>
	97,620	62,690
 <b>Support costs</b>		
<b>Management</b>		
Light and heat	716	773
Telephone	1,618	2,274
Postage and stationery	-	1,228
Legal and professional fees	2,985	2,985
Consultancy	-	370
	<hr/>	<hr/>
	5,319	7,630
 <b>Finance</b>		
Bank charges	-	1,633
 <b>Information technology</b>		
Computer costs	713	1,373
 <b>Human resources</b>		
Subscriptions	158	147
	<hr/>	<hr/>
Total resources expended	153,805	230,564
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(164)	43,253
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements