

**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**

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FOR THE YEAR ENDED 30 APRIL 2021**

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## **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 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 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:

A handwritten signature in dark ink, appearing to be 'J Fletcher', written over a dotted line.

.....  
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
 Charitable activities			
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>			
 Total funds brought forward		113,796	70,543
 <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
		<u>95,340</u>	<u>31,875</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(68,319)	(18,964)
		<u>27,021</u>	<u>12,911</u>
<b>NET CURRENT ASSETS</b>			
		27,021	12,911
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		113,632	113,796
<b>NET ASSETS</b>		<u>113,632</u>	<u>113,796</u>

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
	<hr/>	<hr/>
	20,766	142,824
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# BOSTON RUGBY FOOTBALL CLUB

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

### 3. INVESTMENT INCOME

	2021	2020
	£	£
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:

	2021	2020
	3	6
Temporary and permanent staff		

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

### 6. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures, fittings and equipment £	Totals £
<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**

**7. STOCKS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Stocks	-	1,500

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

	<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>17,423</u>	<u>9,306</u>

**9. CURRENT ASSET INVESTMENTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Short term cash investment (less than 3 months to mature)	<u>3,808</u>	<u>10,000</u>

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

	<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>68,319</u>	<u>18,964</u>

**11. MOVEMENT IN FUNDS**

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

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

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

This page does not form part of the statutory financial statements