

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
BLACKHEATH RUGBY CHARITABLE TRUST**

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

BLACKHEATH RUGBY CHARITABLE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023**

	Page
Report of the trustees	1 to 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 to 9
Detailed statement of financial activities	10

BLACKHEATH RUGBY CHARITABLE TRUST

REPORT OF THE TRUSTEES for the year ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

To promote community participation in healthy recreation for the public benefit by providing facilities and coaching for the playing of amateur rugby union football and other sports that are capable of advancing physical health and fitness.

For the public benefit to advance the education (including social and physical training) of young people in such ways as the charity trustees think fit, and in particular by the provision of coaching to support educational courses.

To provide and assist in providing facilities for recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

ACHIEVEMENT AND PERFORMANCE

The financial year from 1st July 2022 to 30th June 2023 marked the fourth year of operation of the Blackheath Rugby Charitable Trust.

During the year, our facilities were rented by The Pointer School, Blackheath Rhinos Football Club, Greenwich and Lewisham District Cricket, Simba Cricket and Blackheath Cricket Club during the week.

These facilities are also being used by Blackheath Rugby for our 6-11 year olds plus from September through to the end of April.

FINANCIAL REVIEW

During this period, BRCT received donations of £6,774 for specific use in relation to the provision of a coaching programme in local primary and secondary schools. This programme is being managed by Habib Annous on behalf of BRCT and has been a great success.

We also managed to realise income from renting out pitch use of £48,123 which is an increase of over £7,000 in comparison to the previous period.

Expenditure for the year was approximately £1,500 more than income which is largely due to further and continuing investment in the facilities.

Reserves

In future years, it is the policy of the trustees to maintain a positive balance on unrestricted funds of at least £10,000 to cover emergency situations requiring expenditure that may arise from time to time.

Volunteers

We would like to thank all of our volunteers who work so hard maintaining our facilities for use by the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The site was managed on a daily basis by Alan Thompson as President of Blackheath Football Club.

The trustees of BRCT are responsible for making decisions on all matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173677

BLACKHEATH RUGBY CHARITABLE TRUST

**REPORT OF THE TRUSTEES
for the year ended 30 June 2023**

Principal address

Club @ Well Hall
Kidbrooke Lane
London
SE9 6TE

Trustees

R Ticehurst
J R Skinner
P T Roberts

Independent Examiner

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Approved by order of the board of trustees on 13th December 2023 and signed on its behalf by:



.....
R Ticehurst - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BLACKHEATH RUGBY CHARITABLE TRUST**

Independent examiner's report to the trustees of Blackheath Rugby Charitable Trust

I report to the charity trustees on my examination of the accounts of Blackheath Rugby Charitable Trust (the Trust) for the year ended 30 June 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.



Ricky Hutson BSc FCCA ACA
The Institute of Chartered Accountants in England and Wales

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

13 December 2023

BLACKHEATH RUGBY CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,774	10,000	30,774	24,000
Other trading activities	2	<u>56,945</u>	<u>-</u>	<u>56,945</u>	<u>47,667</u>
Total		<u>77,719</u>	<u>10,000</u>	<u>87,719</u>	<u>71,667</u>
EXPENDITURE ON					
Other		<u>84,713</u>	<u>4,486</u>	<u>89,199</u>	<u>63,353</u>
NET INCOME/(EXPENDITURE)		(6,994)	5,514	(1,480)	8,314
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>29,942</u>	<u>-</u>	<u>29,942</u>	<u>21,628</u>
TOTAL FUNDS CARRIED FORWARD		<u>22,948</u>	<u>5,514</u>	<u>28,462</u>	<u>29,942</u>

The notes form part of these financial statements

BLACKHEATH RUGBY CHARITABLE TRUST

BALANCE SHEET 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5	4,399	-	4,399	-
CURRENT ASSETS					
Debtors	6	6,154	-	6,154	39,219
Cash at bank		<u>27,484</u>	<u>5,514</u>	<u>32,998</u>	<u>43,533</u>
		33,638	5,514	39,152	82,752
CREDITORS					
Amounts falling due within one year	7	(15,089)	-	(15,089)	(52,810)
NET CURRENT ASSETS		<u>18,549</u>	<u>5,514</u>	<u>24,063</u>	<u>29,942</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,948</u>	<u>5,514</u>	<u>28,462</u>	<u>29,942</u>
NET ASSETS/(LIABILITIES)		<u>22,948</u>	<u>5,514</u>	<u>28,462</u>	<u>29,942</u>
FUNDS	8				
Unrestricted funds				22,948	29,942
Restricted funds				<u>5,514</u>	-
TOTAL FUNDS				<u>28,462</u>	<u>29,942</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th December 2023 and were signed on its behalf by:



.....
R Ticehurst - Trustee

The notes form part of these financial statements

BLACKHEATH RUGBY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 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.

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.

Plant and machinery - 20% on cost

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.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Pitch income	48,123	42,553
Bar income	-	4,912
Lettings income	760	202
Community coaching	<u>8,062</u>	<u>-</u>
	<u>56,945</u>	<u>47,667</u>

BLACKHEATH RUGBY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	24,000
Other trading activities	<u>47,667</u>
Total	<u>71,667</u>
 EXPENDITURE ON	
Other	<u>63,353</u>
 NET INCOME	 8,314
 RECONCILIATION OF FUNDS	
Total funds brought forward	21,628
TOTAL FUNDS CARRIED FORWARD	<u><u>29,942</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	<u>5,499</u>
 DEPRECIATION	
Charge for year	<u>1,100</u>
 NET BOOK VALUE	
At 30 June 2023	<u><u>4,399</u></u>
At 30 June 2022	<u><u>-</u></u>

BLACKHEATH RUGBY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	5,895	3,460
Other debtors	-	33,526
Prepayments and accrued income	<u>259</u>	<u>2,233</u>
	<u>6,154</u>	<u>39,219</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,640	3,317
Other creditors	<u>13,449</u>	<u>49,493</u>
	<u>15,089</u>	<u>52,810</u>

8. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	29,942	(7,998)	21,944
Primary Coaching	<u>-</u>	<u>1,004</u>	<u>1,004</u>
	29,942	(6,994)	22,948
Restricted funds			
Sport England Together Fund	<u>-</u>	<u>5,514</u>	<u>5,514</u>
TOTAL FUNDS	<u>29,942</u>	<u>(1,480)</u>	<u>28,462</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,120	(71,118)	(7,998)
Primary Coaching	<u>14,599</u>	<u>(13,595)</u>	<u>1,004</u>
	77,719	(84,713)	(6,994)
Restricted funds			
Sport England Together Fund	<u>10,000</u>	<u>(4,486)</u>	<u>5,514</u>
TOTAL FUNDS	<u>87,719</u>	<u>(89,199)</u>	<u>(1,480)</u>

BLACKHEATH RUGBY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	21,628	8,314	29,942
TOTAL FUNDS	<u>21,628</u>	<u>8,314</u>	<u>29,942</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,667	(63,353)	8,314
TOTAL FUNDS	<u>71,667</u>	<u>(63,353)</u>	<u>8,314</u>

9. RELATED PARTY DISCLOSURES

At the year end the charity owed £8,804 (2022 - £49,331) to Blackheath Rugby Limited and £4,446 (2022 - £2,495 owed from) to Blackheath Football Club Limited, both companies with mutual directors/trustees.

BLACKHEATH RUGBY CHARITABLE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,774	1,000
Gift aid	-	3,000
Government grants	<u>-</u>	<u>20,000</u>
	30,774	24,000
Other trading activities		
Pitch income	48,123	42,553
Bar income	-	4,912
Lettings income	760	202
Community coaching	<u>8,062</u>	<u>-</u>
	56,945	47,667
Total incoming resources	87,719	71,667
EXPENDITURE		
Other		
Plant and machinery	1,100	-
Support costs		
Management		
Hervey road costs	34,651	47,106
Finance		
Bank charges	60	35
Information technology		
IT expenses	-	592
Other		
Wages & coaching costs	51,954	13,685
Telephone	-	685
Postage and stationery	180	148
Sundries	<u>4</u>	<u>102</u>
	52,138	14,620
Governance costs		
Accountancy and legal fees	<u>1,250</u>	<u>1,000</u>
Total resources expended	89,199	63,353
Net (expenditure)/income	<u>(1,480)</u>	<u>8,314</u>

This page does not form part of the statutory financial statements