

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
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 2024

	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 10
Detailed statement of financial activities	11

BLACKHEATH RUGBY CHARITABLE TRUST

REPORT OF THE TRUSTEES for the year ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic 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 for such facilities by reason of their youth, age, infirmity or disablement, or social and economic circumstances or for 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 2023 to 30th June 2024 marked the fifth 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 Lewisham District Cricket, Simba Cricket, The National Cricket League and Blackheath Cricket Club during the week weekends.

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 accounting period, BRCT received donations of over £20,000 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 with our coaches engaging with over 3,000 children in the local area during this period.

We also managed to realise income from renting out pitch use of £49,892 which is a small increase in comparison to the previous year.

Expenditure for the year was approximately £2,750 more than income which is largely due to further and continuing investment in the ground.

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, and constitutes an unincorporated charity.

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

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

BLACKHEATH RUGBY CHARITABLE TRUST

**REPORT OF THE TRUSTEES
for the year ended 30 June 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173677

Principal address

The administration office and correspondence address for Blackheath Rugby Charitable Trust is at The Club at Well Hall, Kidbrooke Lane, Eltham, London SE9 6TE.

Trustees

The following trustees have served from 1st July 2023 to 30th June 2024:

Russell Ticehurst

James Skinner

Paul 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 2024 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 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.

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

Date: 13 December 2024

BLACKHEATH RUGBY CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,395	-	22,395	30,774
Other trading activities	2	73,303	-	73,303	56,945
Total		95,698	-	95,698	87,719
EXPENDITURE ON					
Other		92,932	5,514	98,446	89,199
NET INCOME/(EXPENDITURE)		2,766	(5,514)	(2,748)	(1,480)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,948	5,514	28,462	29,942
TOTAL FUNDS CARRIED FORWARD		25,714	-	25,714	28,462

The notes form part of these financial statements

BLACKHEATH RUGBY CHARITABLE TRUST

BALANCE SHEET 30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	3,299	-	3,299	4,399
CURRENT ASSETS					
Debtors	6	16,923	-	16,923	6,154
Cash at bank		20,266	-	20,266	32,998
		<u>37,189</u>	<u>-</u>	<u>37,189</u>	<u>39,152</u>
CREDITORS					
Amounts falling due within one year	7	(14,774)	-	(14,774)	(15,089)
NET CURRENT ASSETS		<u>22,415</u>	<u>-</u>	<u>22,415</u>	<u>24,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,714</u>	<u>-</u>	<u>25,714</u>	<u>28,462</u>
NET ASSETS		<u>25,714</u>	<u>-</u>	<u>25,714</u>	<u>28,462</u>
FUNDS	8				
Unrestricted funds				25,714	22,948
Restricted funds				-	5,514
TOTAL FUNDS				<u>25,714</u>	<u>28,462</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th December 2024 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 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.

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

	2024	2023
	£	£
Pitch income	49,892	48,123
Lettings income	2,295	760
Community coaching	21,116	8,062
	<u>73,303</u>	<u>56,945</u>

BLACKHEATH RUGBY CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,774	10,000	30,774
Other trading activities	56,945	-	56,945
Total	77,719	10,000	87,719
 EXPENDITURE ON			
Other	84,713	4,486	89,199
 NET INCOME/(EXPENDITURE)	(6,994)	5,514	(1,480)
 RECONCILIATION OF FUNDS			
Total funds brought forward	29,942	-	29,942
 TOTAL FUNDS CARRIED FORWARD	22,948	5,514	28,462

BLACKHEATH RUGBY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2024

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2023 and 30 June 2024	<u>5,499</u>
DEPRECIATION	
At 1 July 2023	<u>1,100</u>
Charge for year	<u>1,100</u>
At 30 June 2024	<u>2,200</u>
NET BOOK VALUE	
At 30 June 2024	<u>3,299</u>
At 30 June 2023	<u>4,399</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	<u>16,923</u>	5,895
Prepayments and accrued income	<u>-</u>	259
	<u>16,923</u>	<u>6,154</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	<u>977</u>	1,640
Other creditors	<u>13,797</u>	13,449
	<u>14,774</u>	<u>15,089</u>

8. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	<u>21,944</u>	<u>(4,105)</u>	17,839
Schools Coaching	<u>1,004</u>	<u>6,871</u>	7,875
	<u>22,948</u>	<u>2,766</u>	25,714
Restricted funds			
Sport England Together Fund	<u>5,514</u>	<u>(5,514)</u>	-
TOTAL FUNDS	<u>28,462</u>	<u>(2,748)</u>	<u>25,714</u>

BLACKHEATH RUGBY CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2024

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,634	(62,739)	(4,105)
Schools Coaching	37,064	(30,193)	6,871
	<u>95,698</u>	<u>(92,932)</u>	<u>2,766</u>
Restricted funds			
Sport England Together Fund	-	(5,514)	(5,514)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>95,698</u>	<u>(98,446)</u>	<u>(2,748)</u>

Comparatives for 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
Schools Coaching	-	1,004	1,004
	<u>29,942</u>	<u>(6,994)</u>	<u>22,948</u>
Restricted funds			
Sport England Together Fund	-	5,514	5,514
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>29,942</u>	<u>(1,480)</u>	<u>28,462</u>

Comparative 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)
Schools Coaching	14,599	(13,595)	1,004
	<u>77,719</u>	<u>(84,713)</u>	<u>(6,994)</u>
Restricted funds			
Sport England Together Fund	10,000	(4,486)	5,514
	<u> </u>	<u> </u>	<u> </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 2024

9. RELATED PARTY DISCLOSURES

At the year end the charity owed £9,475 (2023 - £8,804) to Blackheath Rugby Limited and £4,322 (2023 - £4,446) 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 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,395	30,774
Other trading activities		
Pitch income	49,892	48,123
Lettings income	2,295	760
Community coaching	21,116	8,062
	73,303	56,945
Total incoming resources	95,698	87,719
EXPENDITURE		
Other		
Plant and machinery	1,100	1,100
Support costs		
Management		
Hervey road costs	46,553	34,651
Finance		
Bank charges	61	60
Other		
Wages & coaching costs	47,466	51,954
Postage and stationery	-	180
Sundries	-	4
Grant funds returned	1,766	-
	49,232	52,138
Governance costs		
Accountancy and legal fees	1,500	1,250
Total resources expended	98,446	89,199
Net expenditure	<u>(2,748)</u>	<u>(1,480)</u>

This page does not form part of the statutory financial statements