

**BOURNEMOUTH RUGBY FOOTBALL CLUB LIMITED  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021**

**Bournemouth Rugby Football Club Limited**  
**Directors' Report and Unaudited Financial Statements**  
**For The Year Ended 31 May 2021**

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**Bournemouth Rugby Football Club Limited**  
**Company Information**  
**For The Year Ended 31 May 2021**

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<b>Directors</b>	Mr S H Carkeet Mr G R Pike Mrs R C Hill
<b>Company Number</b>	09104442
<b>Registered Office</b>	Chapel Gate Bournemouth Dorset BH23 6BL
<b>Accountants</b>	Simpson Associates Alum House 5 Alum Chine Road Westbourne Bournemouth Dorset BH4 8DT

**Bournemouth Rugby Football Club Limited**  
**Company No. 09104442**  
**Directors' Report For The Year Ended 31 May 2021**

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The directors present their report and the financial statements for the year ended 31 May 2021 .

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

\*select suitable accounting policies and then apply them consistently;

\*make judgments and accounting estimates that are reasonable and prudent;

\*prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Principal Activity**

The company's principal activity continues to be that of a members club for Bournemouth Rugby Club.

**Directors**

The directors who held office during the year were as follows:

Mr S H Carkeet

Mr G R Pike

Mrs R C Hill

APPOINTED

15/06/2020

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

S H CARKEET

Director

24/08/2021

**Bournemouth Rugby Football Club Limited**  
**Accountant's Report**  
**For The Year Ended 31 May 2021**

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In accordance with the engagement letter dated 11 October 2013, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 May 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

ADRIAN SIMPSON

24/08/2021

Simpson Associates  
Alum House 5 Alum Chine Road  
Westbourne  
Bournemouth  
Dorset  
BH4 8DT

**Bournemouth Rugby Football Club Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 May 2021**

	Notes	2021 £	2020 £
<b>TURNOVER</b>		<b>168,254</b>	<b>242,005</b>
Cost of sales		(54,344 )	(177,156 )
<b>GROSS SURPLUS</b>		<b>113,910</b>	<b>64,849</b>
Administrative expenses		(53,325 )	(75,400 )
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>60,585</b>	<b>(10,551 )</b>
Other interest receivable and similar income		-	35
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<b>60,585</b>	<b>(10,516 )</b>

The notes on pages 8 to 10 form part of these financial statements.

**Bournemouth Rugby Football Club Limited**  
**Balance Sheet**  
**As at 31 May 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		5,037		5,756
			<u>5,037</u>		<u>5,756</u>
<b>CURRENT ASSETS</b>					
Stocks	4	-		5,861	
Debtors	5	913		9,699	
Cash at bank and in hand		164,978		18,160	
			<u>165,891</u>	<u>33,720</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<u>(93,366)</u>	<u>(49,207)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>72,525</u>	<u>(15,487)</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>77,562</u>	<u>(9,731)</u>	
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(44,630)</u>	<u>(18,808)</u>	
<b>NET ASSETS/(LIABILITIES)</b>			<u>32,932</u>	<u>(28,539)</u>	
Income and Expenditure Account			<u>32,932</u>	<u>(28,539)</u>	
<b>MEMBERS' FUNDS</b>			<u>32,932</u>	<u>(28,539)</u>	

**Bournemouth Rugby Football Club Limited**  
**Balance Sheet (continued)**  
**As at 31 May 2021**

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For the year ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

S H CARKEET

Director

24/08/2021

The notes on pages 8 to 10 form part of these financial statements.



**Bournemouth Rugby Football Club Limited**  
**Statement of Changes in Equity**  
**For The Year Ended 31 May 2021**

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	<b>Income and Expenditure Account</b>
	<b>£</b>
As at 1 June 2019	(18,759 )
Deficit for year	(10,516 )
Other comprehensive income (expense) type A	<u>736</u>
Other comprehensive income for the year	<u>736</u>
Total comprehensive income for the year	<u>(9,780 )</u>
As at 31 May 2020 and 1 June 2020	<u>(28,539 )</u>
Surplus for year	<u>60,585</u>
Other comprehensive income (expense) type A	<u>886</u>
Other comprehensive income for the year	<u>886</u>
Total comprehensive income for the year	<u>61,471</u>
As at 31 May 2021	<u><u>32,932</u></u>

**Bournemouth Rugby Football Club Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 May 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and buildings	straight line over 10 years
Plant and machinery	straight line over 2 or 3 years

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 6 (2020: 6)

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**Bournemouth Rugby Football Club Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2021**

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**3. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 June 2020	7,194	7,036	14,230
As at 31 May 2021	7,194	7,036	14,230
<b>Depreciation</b>			
As at 1 June 2020	1,438	7,036	8,474
Provided during the period	719	-	719
As at 31 May 2021	2,157	7,036	9,193

**Net Book Value**

As at 31 May 2021

5,037

-

5,037

As at 1 June 2020

5,756

-

5,756

**4. Stocks**

Stock - finished goods

**2021****2020****£****£**

-

5,861

-

5,861

**5. Debtors****Due within one year**

Trade debtors

213

9,699

Other debtors

700

-

**913****9,699**

**Bournemouth Rugby Football Club Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2021**

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,957	26,158
Bank loans and overdrafts	6,312	-
Other creditors	61,217	1,608
Taxation and social security	18,880	21,441
	<u>93,366</u>	<u>49,207</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	43,689	-
VAT	941	18,808
	<u>44,630</u>	<u>18,808</u>

**8. Reserves**

The Wheelchair Rugby team has amalgamated with the Club and as part of that process £886 were added from the Wheelchair Rugby team's Bank account to the Club's reserves at the 2021 year end.

**9. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**10. General Information**

Bournemouth Rugby Football Club Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 09104442 . The registered office is Chapel Gate, Bournemouth, Dorset, BH23 6BL.

**Bournemouth Rugby Football Club Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 May 2021**

	2021		2020	
	£	£	£	£
<b>TURNOVER</b>				
Members' subscriptions		42,950		51,068
Members' club events		225		15,059
Members' season tickets		1,525		10,333
Sponsorship income		29,325		129,142
Kit sponsorship		-		725
Fundraising		2,050		2,763
Miscellaneous income		-		869
International ticket sales (net)		(200)		1,414
Grants received		67,696		83
Match day gate receipts		-		8,257
Match day RFU travel allowance		-		2,861
Youth and Mini tour		-		(1,220)
Donations		19,961		6,608
Kit shop sales		4,722		14,043
		<b>168,254</b>		<b>242,005</b>
<b>COST OF SALES</b>				
Operations salaries and pensions	27,729		45,366	
Sponsorship costs	-		2,183	
Player salaries	-		5,165	
Playing equipment	2,210		4,563	
Players' catering including matchday	300		17,722	
Players' physiotherapy, supplies and first aid	2,005		43,637	
Players' travel	2,421		13,231	
Players' kit - senior	2,956		4,366	
Players' kit - A and M	500		4,128	
Players' insurance costs	809		5,132	
Playing miscellaneous	1,203		915	
Match day hospitality	-		7,964	
Match day referee costs	(177)		2,483	
Competition and tournament fees	55		1,438	
Youth and Mini annual tournament	-		48	
Youth and Mini tour costs	42		-	
Coaching courses	30		1,628	
Coaching salaries	8,400		-	
End of season presentations	-		590	

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**Bournemouth Rugby Football Club Limited**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 31 May 2021**

Kit shop purchases	5,861	15,385
Billable coaching expenses	-	865
Touch rugby expenses	-	347
	(54,344)	(177,156)
<b>GROSS SURPLUS</b>	<b>113,910</b>	<b>64,849</b>
<b>Administrative Expenses</b>		
Wages and salaries	12,766	12,378
Director of rugby expenses	-	16,765
Bournemouth Sports Club facilities and membership	21,938	37,820
Premises insurance	556	661
Computer software costs	811	288
Repairs, renewals and maintenance	4,810	-
Printing, postage and stationery	653	438
Advertising and marketing costs	254	400
Website costs	354	683
Accountancy fees	2,242	1,623
Bookkeeping fees	2,950	-
Bank charges	1,304	2,597
Bad debts written off	3,790	-
Depreciation of plant and machinery	-	880
Depreciation of freehold land and property	719	719
Sundry expenses	178	148
	(53,325)	(75,400)
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>60,585</b>	<b>(10,551)</b>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	-	35
	-	35
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>	<b>60,585</b>	<b>(10,516)</b>