

Registered number: 09104442

**BOURNEMOUTH RUGBY FOOTBALL CLUB LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

Bournemouth Rugby Football Club Limited
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2022

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Bournemouth Rugby Football Club Limited
Company Information
For The Year Ended 31 May 2022

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

Bournemouth Rugby Football Club Limited
Company No. 09104442
Directors' Report For The Year Ended 31 May 2022

The directors present their report and the financial statements for the year ended 31 May 2022.

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 G R Pike

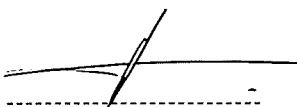
Mr S H Carkeet

Mrs R C Hill

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



Mr S H Carkeet

Director

Date 15th August 2022

Bournemouth Rugby Football Club Limited
Accountant's Report
For The Year Ended 31 May 2022

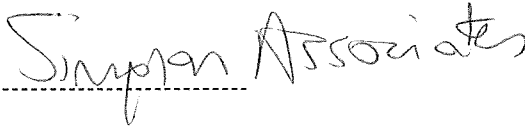
In accordance with the engagement letter dated 11 October 2013, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

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 2022 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.

Signed



SIMPSON ASSOCIATES

Date 15 August 2022

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

Bournemouth Rugby Football Club Limited
Income and Expenditure Account
For The Year Ended 31 May 2022

	Notes	2022 £	2021 £
TURNOVER		187,387	168,254
Cost of sales		<u>(135,848)</u>	<u>(54,344)</u>
GROSS SURPLUS		51,539	113,910
Administrative expenses		<u>(64,658)</u>	<u>(53,325)</u>
OPERATING (DEFICIT)/SURPLUS		(13,119)	60,585
Interest payable and similar charges		<u>(776)</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(13,895)</u></u>	<u><u>60,585</u></u>

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

Bournemouth Rugby Football Club Limited
Balance Sheet
As at 31 May 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		4,318		5,037
			<u>4,318</u>		<u>5,037</u>
CURRENT ASSETS					
Debtors	4	6,771		913	
Cash at bank and in hand		61,858		164,978	
		<u>68,629</u>		<u>165,891</u>	
Creditors: Amounts Falling Due Within One Year	5	(18,663)		(93,366)	
			<u>49,966</u>		<u>72,525</u>
NET CURRENT ASSETS (LIABILITIES)			<u>49,966</u>		<u>72,525</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>54,284</u>		<u>77,562</u>
Creditors: Amounts Falling Due After More Than One Year	6		(35,247)		(44,630)
			<u>19,037</u>		<u>32,932</u>
NET ASSETS			<u>19,037</u>		<u>32,932</u>
Income and Expenditure Account			<u>19,037</u>		<u>32,932</u>
MEMBERS' FUNDS			<u>19,037</u>		<u>32,932</u>

Bournemouth Rugby Football Club Limited
Balance Sheet (continued)
As at 31 May 2022

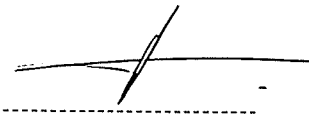
For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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



A handwritten signature in black ink, consisting of a horizontal line with a diagonal stroke crossing it, positioned above a dashed horizontal line.

Mr S H Carkeet

Director

Date 15 August 2022

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 2022

	Income and Expenditure Account
	£
As at 1 June 2020	(28,539)
Surplus for year	60,585
Other comprehensive income (expense) type A	886
Other comprehensive income for the year	886
Total comprehensive income for the year	61,471
As at 31 May 2021 and 1 June 2021	32,932
Loss for the year and total comprehensive income	(13,895)
As at 31 May 2022	19,037

Bournemouth Rugby Football Club Limited
Notes to the Financial Statements
For The Year Ended 31 May 2022

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

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 2 (2021: 6)

Bournemouth Rugby Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2022

3. Tangible Assets

	Land & Property		
	Land and buildings	Plant and machinery	Total
	£	£	£
Cost			
As at 1 June 2021	7,194	7,036	14,230
As at 31 May 2022	<u>7,194</u>	<u>7,036</u>	<u>14,230</u>
Depreciation			
As at 1 June 2021	2,157	7,036	9,193
Provided during the period	719	-	719
As at 31 May 2022	<u>2,876</u>	<u>7,036</u>	<u>9,912</u>
Net Book Value			
As at 31 May 2022	<u>4,318</u>	<u>-</u>	<u>4,318</u>
As at 1 June 2021	<u>5,037</u>	<u>-</u>	<u>5,037</u>

4. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	-	213
Other debtors	6,771	700
	<u>6,771</u>	<u>913</u>

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	858	6,957
Bank loans and overdrafts	9,317	6,312
Other creditors	7,517	61,217
Taxation and social security	971	18,880
	<u>18,663</u>	<u>93,366</u>

Bournemouth Rugby Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2022

6. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	35,247	43,689
VAT	-	941
	<u>35,247</u>	<u>44,630</u>

7. 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.

8. 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.

9. 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 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Members' subscriptions		55,363		42,950
Members' club events		3,537		225
Members' season tickets		3,321		1,525
Sponsorship income		33,513		29,325
Fundraising		2,065		2,050
Miscellaneous income		636		-
International ticket sales (net)		939		(200)
Grants received		53,845		67,696
Match day gate receipts		6,181		-
Match day programme income		44		-
Youth and Mini tournament		19,231		-
Donations		3,528		19,961
Kit shop sales		4,962		4,722
Match day food sales		222		-
		187,387		168,254
COST OF SALES				
Operations salaries and pensions	18,936		27,729	
Sponsorship costs	1,044		-	
Playing equipment	1,593		2,210	
Players' catering including matchday	8,429		300	
Players' physiotherapy, supplies and first aid	39,706		2,005	
Players' travel	11,287		2,421	
Players' kit - senior	4,376		2,956	
Players' kit - A and M	1,460		500	
Players' insurance costs	1,012		809	
Playing miscellaneous	4,900		1,203	
Match day hospitality	4,541		-	
Match day referee costs	1,148		(177)	
Competition and tournament fees	9,800		55	
Youth and Mini annual tournament	896		-	
Youth and Mini tour costs	10,203		42	
Coaching courses	100		30	
Coaching kit	328		-	
Coaching salaries	11,260		8,400	
Coaching pension	132		-	
End of season presentations	12		-	

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Bournemouth Rugby Football Club Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 May 2022

Kit shop purchases	1,535	5,861
Billable coaching expenses	1,900	-
Touch rugby expenses	1,250	-
	(135,848)	(54,344)
GROSS SURPLUS	51,539	113,910
Administrative Expenses		
Wages and salaries	-	12,766
Bournemouth Sports Club facilities and membership	49,105	21,938
Premises insurance	570	556
Computer software costs	1,803	811
Repairs, renewals and maintenance	105	4,810
Printing, postage and stationery	562	653
Advertising and marketing costs	1,105	254
Website costs	22	354
Accountancy fees	1,668	2,242
Bookkeeping fees	4,135	2,950
Bank charges	2,127	1,304
Bad debts written off	1,769	3,790
Depreciation of freehold land and property	719	719
Sundry expenses	968	178
	(64,658)	(53,325)
OPERATING (DEFICIT)/SURPLUS	(13,119)	60,585
Interest payable and similar expenses		
Bank loan interest	776	-
	(776)	-
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	(13,895)	60,585